

# THE NATIONAL ARCHIVES FEDERAL REGISTER OF THE UNITED STATES

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Washington, Saturday, August 31, 1940

## The President

### ENLARGING THE OZARK NATIONAL FOREST— ARKANSAS

BY THE PRESIDENT OF THE UNITED STATES  
OF AMERICA

#### A PROCLAMATION

WHEREAS certain lands in the State of Arkansas have been acquired or are in process of acquisition by the United States under authority of the Emergency Relief Appropriation Act of 1935, approved April 8, 1935 (49 Stat. 115), and Title III of the Bankhead-Jones Farm Tenant Act, approved July 22, 1937 (50 Stat. 522, 525), for use in connection with the Boston Mountain Land Utilization Project (LU-AK-6); and

WHEREAS by Executive Order No. 7670 of July 19, 1937,<sup>1</sup> the vacant, unappropriated, and unreserved public lands within the project boundaries were temporarily withdrawn from settlement, location, sale, or entry, and reserved for use and development by the Department of Agriculture in connection with the said project; and

WHEREAS by reason of the transfer effected by Executive Order No. 7908 of June 9, 1938,<sup>2</sup> the said project is now being administered pursuant to Title III of the above-mentioned Bankhead-Jones Farm Tenant Act; and

WHEREAS it appears that the said project lands are suitable for national-forest purposes and that it would be in the public interest to include them in and reserve them as a part of the Ozark National Forest, in Arkansas:

NOW, THEREFORE, I, FRANKLIN D. ROOSEVELT, President of the United States of America, under and by virtue of the power vested in me by section 24

of the act of March 3, 1891, 26 Stat. 1095, 1103, as amended (U. S. C., title 16, sec. 471), the act of June 4, 1897, 30 Stat. 34, 36 (U. S. C., title 16, sec. 473), and Title III of the said Bankhead-Jones Farm Tenant Act, and upon recommendation of the Secretary of Agriculture, do proclaim that the boundaries of the said Ozark National Forest are hereby extended to include the non-contiguous area shown on the diagram attached hereto and made a part hereof;<sup>3</sup> that (1) all lands within the said boundaries which have been acquired by the United States under the provisions of the said Emergency Relief Appropriation Act of 1935 and Title III of the said Bankhead-Jones Farm Tenant Act, and all unappropriated public lands within the said area, are hereby reserved as a part of the Ozark National Forest; and (2) that all lands within the said boundaries which are in process of acquisition by the United States under authority of the said Emergency Relief Appropriation Act and Title III of the said Bankhead-Jones Farm Tenant Act shall upon the acquisition of title thereto become and be reserved as a part of the said forest, all such lands thereafter to be subject to the laws, rules, and regulations applicable to the national forests.

The above-mentioned Executive Order No. 7670 of July 19, 1937, is hereby revoked.

The reservation made by this proclamation shall, as to all lands which are at this date legally appropriated under the public-land laws or reserved for any public purpose other than classification, be subject to and shall not interfere with or defeat the use for such public purpose of lands so reserved, so long as such appropriation is legally maintained or such reservation remains in force.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of the United States to be affixed.

<sup>3</sup> See page 3474.

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<sup>1</sup> 2 F.R. 1262.

<sup>2</sup> 3 F.R. 1389.





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DONE at the City of Washington, this 27th day of August in the year of our Lord nineteen hundred and [SEAL] forty, and of the Independence of the United States of America the one hundred and sixty-fifth.

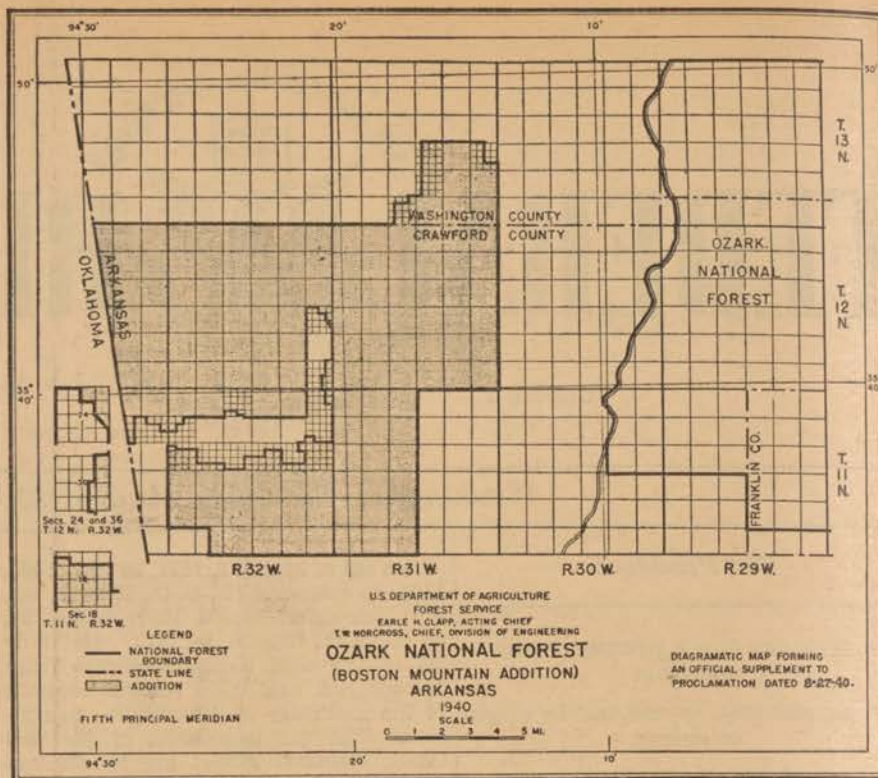
FRANKLIN D ROOSEVELT

By the President:

CORDELL HULL,  
Secretary of State.

[No. 2422]

[F. R. Doc. 40-3630; Filed, August 29, 1940; 10:15 a. m.]



### Rules, Regulations, Orders

#### TITLE 10—ARMY: WAR DEPARTMENT CHAPTER VI—ORGANIZED RESERVES

##### PART 62—RESERVE OFFICERS' TRAINING CORPS<sup>1</sup>

##### TRAINING CAMPS

§ 62.56 *Supervision and command.* These camps will be conducted by corps area commanders, and when located at exempted stations with the assistance of chiefs of arms and services represented by Reserve Officers' Training Corps units, subject to the provisions of Army Regulations, and in accordance with instructions issued by the War Department. See paragraph 9, AR 170-10,<sup>2</sup> and paragraph 5, AR 210-10.<sup>3</sup>† [Par. 2]

§ 62.57 *Number, type, and location of camps.* The number, type, and location of camps will be determined by each corps area commander for units under his control. See paragraph 9, AR 170-10.\*† [Par. 3]

§ 62.58 *Designation.* The camps will be designated: "The Camp ----- R. O. T. C. Camp," "The Camp ----- R. O. T. C. Infantry Camp," "The

<sup>1</sup> §§ 62.56-62.69 and 62.71-62.78 are superseded.

<sup>2</sup> Administrative regulations of the War Department.

<sup>3</sup> §§ 62.56 to 62.78, inclusive (except as otherwise noted), issued under the authority contained in 41 Stat. 778; 10 U.S.C. 441.

† The source of §§ 62.56 to 62.78, inclusive (except as otherwise noted), is Army Regulations 145-30, July 12, 1940.

Fort ----- R. O. T. C. Coast Artillery Camp," "The ----- Field Artillery R. O. T. C. Camp."\*† [Par. 4]

§ 62.59 *Time and duration.* Camp will ordinarily open in June of each year (immediately after the closing dates of educational institutions concerned) and will continue for a period of 6 weeks.\*† [Par. 5]

§ 62.60 *Attendance.* (a) The War Department will prescribe the number of students in each corps area who may be authorized to attend camp annually.

(b) Camp attendance is required of, and open to, students as indicated below:

(1) Attendance at one camp is required to students enrolled in the advanced course, normally upon completion of the first year of the advanced course.

(2) Members of units of the technical arms and services who are required or who elect to pursue technical training or engage in employment in furtherance of such training during the summer following their junior academic year under the general supervision of the authorities of the institution may be authorized by corps area commanders to attend camp upon completion of their basic course and enrollment in the advanced course, provided they are properly prepared for such attendance. See (c) below. Corps area commanders are authorized to forward to the War Department for consideration cases of exceptional merit not specifically covered by this subparagraph and by (3) below.

(3) Students who after completion of the basic course have but one more year before graduation from the institution and for whom curtailment of the ad-



vanced course under the provisions of AR 145-10 and sections 62.1-62.34 is authorized may be permitted by corps area commanders to attend camp upon completion of their basic course and enrollment in the advanced course, provided they are properly prepared for such attendance. See (c) below.

(4) Attendance is required of graduates of an institution to whom deferred camp attendance has been granted under the provisions of § 62.62.

(5) Subject to approval by the corps area commander, voluntary attendance is open to 4-year students of junior units at essentially military schools (class MS) who will be 17 years 9 months of age at graduation and who intend to apply for appointment in the Officers' Reserve Corps, provided, before attending camp, they have completed satisfactorily, as legally enrolled Reserve Officers' Training Corps students, at least the first 3 years of the prescribed course of instruction for those units and may be expected to qualify for appointment in the Officers' Reserve Corps upon graduation from the institution and the 4 years' Reserve Officers' Training Corps course.

(6) Students pursuing the Reserve Officers' Training Corps course under the provisions of § 62.17 may be authorized by the Secretary of War to attend a Reserve Officers' Training Corps camp without expense to the Government other than payment for attendance as authorized by section 47c National Defense Act. The conditions of attendance will be explained to each student and he will be required to sign a waiver of claim against the United States for any allowance whatsoever based on such attendance, except for payment under the provisions of section 47c, National Defense Act, as amended.

(7) When the number of students that can be trained is such that all can not be accommodated selection for camp training will be made with priority in the following order:

(i) Advance course students to whom deferred camp attendance was granted the previous year.

(ii) Students compelled to withdraw from a previous camp under the conditions cited in (d) below.

(iii) Advanced course students attending at the normal time, i. e., after satisfactory completion of the first year of the advanced course.

(iv) Students authorized to attend upon completion of the basic course.

(v) Students of junior units at essentially military schools authorized to attend.

(vi) Students pursuing the Reserve Officers' Training Corps course under provisions of § 62.17 authorized to attend.

(c) The training of the Reserve Officers' Training Corps student is conducted in clearly defined stages according to a progressive scheme of instruction. The camp training supplements

and follows in progression the first year of the advanced course at the institution. Therefore, a basic course graduate, in order that he may not be handicapped at camp and may receive the full benefit thereof, should, before he attends camp, be trained at the institution in those elements of the first year of the advanced course that are essential to a proper preparation for the camp instruction. No basic course graduate who has not been so trained will be authorized to attend camp.

(d) Students will not be authorized to attend more than one camp except in the following cases:

(1) When the student was compelled to withdraw from a camp previously attended and was unable to complete the camp course of instruction due to sickness or other cause than misconduct, fault, or neglect on his part.

(2) When the student after attending camp has transferred to a unit of an arm or service other than that of the camp previously attended.

(3) When authorized by the Secretary of War, in exceptional cases. In these cases the student, if eligible, will be required to attend the next camp of his unit in accordance with the provisions of his advanced course contract.

(e) The exemption of members of the advanced course from the required camp attendance or the extension of credit toward such attendance for previous military training is not authorized.\*† [Par. 6]

§ 62.61 *Camps for junior division units.* The camps provided for by these regulations are advanced course camps. The War Department does not maintain camps for the instruction of students in the junior division, as such. Nevertheless, where junior division camps are maintained by institutions having junior units, the personnel and equipment allotted to such institutions may be used for this purpose, without expense to the Government beyond such expense as would be involved in the maintenance of such personnel and equipment at the institution.\*† [Par. 7]

§ 62.62 *Deferred attendance.* (a) When it is not practicable for an advanced course student to attend camp until after the normal period, attendance may be deferred by corps area commanders to whom application for such deferment, setting forth the reasons which require deferment, will be addressed.

(b) Corps area commanders will not authorize a change of advanced camp attendance from the normal period to a period subsequent to graduation unless the reasons given are very exceptional.

(c) A student will not be permitted to defer camp attendance to a time subsequent to the camp which immediately follows his graduation unless he is physically unable to attend that camp, in which case, upon receipt of proper evidence of disability, including the certificate of a reputable physician, the

corps area commander may authorize the student to attend camp the following year.\*† [Par. 8]

§ 62.63 *Attendance at camp of arm or service other than that in which enrolled.* A student will not be permitted to attend a camp of an arm or service other than that of the unit in which enrolled except when authorized by the War Department. See § 62.1\*† [Par. 9]

§ 62.64 *Absence from camp.* (a) For unavoidable causes such as sickness, the corps area commander in each particular case may authorize a short delay in arrival which in no case will extend beyond the fifth day of camp. Students will not be admitted to camp later than the fifth day.

(b) In very exceptional cases when hardship would otherwise ensue, camp commanders in each particular case may authorize students to be absent from camp for short periods during which they should ordinarily be present for instruction.

(c) A student who, through absence from camp, fails to receive at least 85 percent of the total scheduled instruction will not be credited with camp attendance nor will he be considered as fulfilling that part of his advanced course contract which requires camp attendance.\*† [Par. 10]

§ 62.65 *Medical and hospital treatment.* (a) Admission to military hospitals at Reserve Officers' Training Corps camps and the furnishing of medical attendance and supplies thereat are authorized for members of the Reserve Officers' Training Corps irrespective of whether the cause be disease or injury, and without regard to line of duty.

(b) Members of the Reserve Officers' Training Corps who suffer personal injury or contract disease in line of duty while en route to or from or while at camps of instruction under the provisions of section 47a of the National Defense Act, as amended, shall, when hospital treatment is necessary for appropriate treatment of such injury or disease, be entitled to hospital treatment, including medical treatment, at Government expense until the disability resulting from such injury or disease cannot be materially improved by further hospital treatment, and transportation to their homes at Government expense when discharged from hospital, and such further medical treatment for such injury or disease as may be reasonably necessary after arrival at their homes, and to subsistence during hospitalization.

(c) In the event that a member of the Reserve Officers' Training Corps is undergoing hospital treatment upon the termination of the camp, or before his departure from camp is in need of hospital treatment, because of a disability not falling within the purview of (b) above, and is physically unable to withstand transportation to his home for the time being, his case will be handled by the local commanding officer in such manner as he may deem to be to the best



interests of all concerned. See paragraphs 6 and 11, AR 40-590.<sup>2</sup> (49 Stat. 1507, 1508; 10 U.S.C. 455a, 455b, 455c) [Par. 18]

§ 62.66 *Physical examinations and immunization*—(a) *Preliminary physical examination prior to departure for camp.* See § 62.16.

(b) *Physical examination at opening of camp.* Within 48 hours after arriving at camp, all students will be given a physical examination and the result will be recorded on W.D., A.G.O. Form No. 63. Students who possess minor disqualifying defects which in the opinion of the examining board will be overcome prior to the time they become eligible for commission in the Officers' Reserve Corps will be permitted to remain in camp, in which case suitable remarks and recommendations for waiver of the defect will be made on the report. Those students who are found to have any condition which would render training hazardous to themselves, or whose presence in camp would be a menace to others, or who possess permanent physical defects which will disqualify them for commission in the Officers' Reserve Corps, will be reported on the report as disqualified. Ordinarily, these students will then be returned to their homes; however, when no danger to others will result, a physically disqualified student may be permitted to continue the camp training at his own risk, pending final action by the War Department, provided a signed statement is presented by him and his parent or guardian in effect that his physical condition is understood and the Government will not be held responsible for any possible detrimental effects that may result.

(c) *Physical examination at close of camp.* (1) The camp commander will cause each student who has suffered an injury or illness while in attendance at his camp to undergo a thorough physical examination within 48 hours prior to the termination of his course of training. The fact of injury or illness, the line-of-duty status, and the physical condition at the time of discharge from camp will be recorded on the report of physical examination made at the opening of camp. In case that report is not available, a new report of physical examination will be prepared.

(2) In other cases the student's certificate that he has suffered no disability as a result of his training will be accepted in lieu thereof and will be attached to his report of physical examination.

(d) *Vaccinations.* As indicated by the list furnished by the professor of military science and tactics showing the vaccination status of students, those who require immunization will be vaccinated upon reporting at camp.\*† [Par. 17]

§ 62.67 *Post exchanges.* Post exchange facilities with an equitable distribution of the profits thereof will be provided for Reserve Officers' Training

Corps camps under existing regulations and such additional instructions as may be issued by the corps area commander. Dividends not obligated at the close of camp should be retained as an organization fund for camps of the same character the following year.\*† [Par. 20]

§ 62.68 *Dismissal and withdrawal from camp.* (a) Any student who is guilty of misconduct, or who shows indifference to training, or whose habits or traits of character indicate that upon the completion of the 4 years' course of instruction prescribed for Reserve Officers' Training Corps units he would not be qualified for a commission in the Officers' Reserve Corps, will be dismissed from the camp by the camp commander. A full report concerning the dismissal of the student, setting forth the reasons therefor, will be prepared in duplicate, one copy of which will be forwarded to the commander of the corps area in which the student's unit is located and the other copy to the authorities of the institution in which the student is enrolled. Any student who is compelled by necessity to leave the camp through no fault or misconduct of his own may be permitted to withdraw by the commanding officer. Students who are dismissed or who withdraw from camp are entitled to transportation and subsistence as provided hereinafter.

(b) While dismissal from camp ordinarily should result in discharge from the Reserve Officers' Training Corps, such discharge is not necessarily included in the dismissal. The professor of military science and tactics at the institution, after thorough investigation and examination of the report of dismissal, will recommend to the corps area commander through the head of the institution either that the student be discharged from the Reserve Officers' Training Corps or that he, in exceptional cases, be retained therein, and upon action by the corps area commander will take steps accordingly.\*† [Par. 21]

§ 62.69 *Clothing and equipment.* Each student, with the consent of the authorities of the institution attended by him, may bring to camp one dress uniform, as authorized for his institution. Students will be given every encouragement to wear their institutional uniforms during any recreational periods in which they desire to present a particularly neat appearance.\*† [Par. 30]

§ 62.70 *Care of clothing and equipment.* Rescinded. [Omitted in revision of AR 145-30, July 12, 1940]

§ 62.71 *Disposition of clothing and equipment at end of camp.* Articles of clothing and equipment issued to students will be turned in at the end of camp to the appropriate post, camp, or station supply officer.\*† [Par. 31]

§ 62.72 *Responsibility for Government property.* (a) (1) Any loss of or damage to clothing or equipment due to lack of care on the part of the student to whom issued will be assessed and charged on

the pay roll against the student. In case the pay of the student is insufficient to cover the complete indebtedness the balance due will be collected from him if practicable, otherwise it will be reported to the institution with request for assistance in collection.

(2) Clothing that was new when issued and equipment will be charged in accordance with authorized current price lists.

(3) Renovated clothing issued will be charged at 50 percent of the value set forth in authorized current price lists. Camp commanders will take necessary measures to prevent abuse of this regulation.

(b) (1) Articles turned in will be carefully examined in person by the organization commander who will certify that he has done so, and will state in his certificate that the articles turned in appear to be those that were actually issued to his organization, and that the wear on those articles is but the normal wear to be expected as a result of the use to which put during the course of the camp.

(2) This certificate will be verified by the camp quartermaster, or in the case of ordnance property by the camp ordnance officer, who will receipt to the organization commander for the articles turned in; the receipt showing the condition of the articles in question.

(c) (1) Articles lost, damaged, or destroyed and not paid for by the individuals responsible therefor will be surveyed and the responsibility determined.

(2) Losses to the United States through fault on the part of students will be itemized on surveys separately from other losses.

(3) Records and certifications of students will show the amount of property loss to the United States and the amount received as reimbursement.

(d) No deduction to reimburse the Government will be made or accepted from the travel allowances due a student for travel to return to his home.\*† [Par. 32]

§ 62.73 *Sale of quartermaster property.* The sale of quartermaster property (except subsistence articles at camps) to Reserve Officers' Training Corps students is not authorized.\*† [Par. 33]

§ 62.74 *Transportation*—(a) *Transportation authority.* (1) Students will normally be authorized to proceed to designated camps from their institutions, or from their legal residences where the distances from such residences to the camps do not exceed the distances from their institutions to the camps, and to return thereto, by the shortest usually traveled route.

(2) Under exceptional circumstances corps area commanders may—

(1) Authorize a student to proceed to the camp designated for his unit from his legal residence when the distance from such residence to the camp is greater than from the institution to



the camp. This authorization will be given only to students whose institutions close so early in the year as to make it impracticable for them to proceed directly from the institution to the camp.

(ii) In the interest of economy, authorize a student to attend a camp of his arm or service other than the camp prescribed for his unit. If the camp to be attended is beyond the territorial limits of the corps area in which the institution of the student is located, the camp attendance will be arranged by the corps area commanders concerned by direct correspondence. See paragraph 9, AR 170-10.

(b) *Transportation.* (1) Members of the Reserve Officers' Training Corps will be furnished transportation by either one of the two methods prescribed in section 47a, National Defense Act, as amended by the act approved June 4, 1920 (41 Stat. 778), at the option of the corps area commander, who will take into consideration any statement made by the student as to his ability to prepay his railroad fare. The prescribed methods are as follows:

(i) Travel allowance at the rate of 5 cents per mile from the place from which the students are authorized to proceed to camp and for the return travel thereto is authorized. Payment of the travel allowance for the return journey may be made in advance of the actual performance thereof. W.D., F.D. Form No. 21 (Reimbursement Voucher, Pay Roll, C.M.T.C., R.O.T.C.) will be used as a voucher for payment of travel allowances and copies of orders will be filed therewith.

(ii) Transportation to and from the camp may be furnished in kind, and the student may be reimbursed for the cost of meals for the time actually and unavoidably consumed in travel at a rate not to exceed \$3 per day. W.D., F.D. Form No. 21 will be used as a voucher and travel orders and receipts or certificates for expenditures for meals will be filed therewith. Sworn statements of expenditures will not be required. The corps area commander will issue the necessary instructions to guard against the improper use of transportation requests.

(iii) Return travel allowance is not due a student until the close of camp. The commanding officer will pay travel allowances to a student upon dismissal or withdrawal if determined by him that such advanced payment is proper and desirable for the good of the service. However, the commanding officer is authorized to withhold travel allowances until the termination of the camp, if he determines such course advisable, and if the student is not present at the close of the camp to refuse payment thereof.

(2) The shortest usually traveled route will be the basis of calculation for both methods. (Where the travel to the camp

is performed via privately owned automobile, highway distances not in excess of officially established distances will be the basis of payment of mileage. Advance payment for return journeys which are to be performed by privately owned automobile will be based upon distances paid for incoming journeys if performed by the same method of travel; otherwise, upon the highway distances involved in such return travel, but not in excess of the officially established distances involved in the return travel. [Par. 3, AR 35-3520, Mar. 15, 1939]

(3) Transportation and subsistence en route, or reimbursement for meals, or travel allowances in lieu of both, for members of the Reserve Officers' Training Corps will be paid from the appropriations for Reserve Officers' Training Corps.

(4) (i) Orders for travel to camp and and return therefrom will be issued by corps area commanders, or such subordinate authority as they may designate.

(ii) In the case of a student authorized to attend a camp in a corps area other than that wherein the place from which he is directed to proceed is located, the travel order will be issued by the commander of the corps area from which the student is directed to travel, and a copy of the order will be sent at once to the commander of the corps area in which the camp to be attended is located.\*† [Par. 34]

§ 62.75 *Pay.* Members of the Reserve Officers' Training Corps, or other persons authorized by the Secretary of War to attend advanced course camps, shall be paid for attendance at such camps at the rate prescribed for soldiers of the seventh grade of the Regular Army. Pay will begin with the day of arrival at the camp and end with the day of relief from duty connected therewith. (41 Stat. 779; 10 U.S.C. 443) [Pars. 1, 2, AR 35-3520, Mar. 15, 1939]

§ 62.76 *Laundry.* All students will be furnished with laundry service. Accounts paid by the Government for laundering of clothing articles will be limited to cover only such articles as are necessary for wear with the authorized camp and dress uniforms.\*† [Par. 36]

§ 62.77 *Subsistence.* Subsistence for all students in attendance will be provided from a per diem allowance prescribed by the Secretary of War from time to time. For hospital ration see paragraph 11b, AR 40-590.\*† [Par. 37]

§ 62.78 *Disposal of remains of deceased students.* The cost of preparation and transportation to their homes and burial expenses of the remains of students who die while attending a Reserve Officers' Training Corps camp, or while receiving hospital treatment at Government expense, will be paid from the appropriation "Reserve Officers' Training Corps," as provided by law and the instructions issued by the War Department.

See AR 30-1830.\*† (49 Stat. 1508; 10 U.S.C. 455d) [Par. 38]

[SEAL]

E. S. ADAMS,  
Major General,  
The Adjutant General.

[F. R. Doc. 40-3644; Filed, August 30, 1940; 11:04 a. m.]

## TITLE 14—CIVIL AVIATION

### CHAPTER I—CIVIL AERONAUTICS AUTHORITY

[Amendment 68, Civil Air Regulations]

#### AIRCRAFT ENGINE LOG BOOKS<sup>1</sup>

At a session of the Civil Aeronautics Board held at the office in Washington, D. C., on the 27th day of August 1940.

Acting pursuant to the authority vested in it by the Civil Aeronautics Act of 1938, as amended, particularly sections 205 (a), and 601 (a), and 603 of said Act, and finding that its action is desirable in the public interest and is necessary to carry out the provisions of, and to exercise and perform its powers and duties under said Act, the Civil Aeronautics Board hereby amends the Civil Air Regulations as follows:

Effective August 27, 1940, the Civil Air Regulations, as amended, are amended as follows:

By striking the phrase "both on the ground and in the air," in § 01.35, and inserting in lieu thereof the phrase "in flight".

By the Civil Aeronautics Board.

[SEAL]

THOMAS G. EARLY,  
Acting Secretary.

[F. R. Doc. 40-3639; Filed, August 30, 1940; 9:33 a. m.]

[Amendment 69, Civil Air Regulations]

### SECTION RELATING TO AIRWORTHINESS CERTIFICATE DELETED

At a session of the Civil Aeronautics Board held at the office in Washington, D. C., on the 27th day of August 1940.

Acting pursuant to the authority vested in it by the Civil Aeronautics Act of 1938, as amended, particularly sections 205 (a), 601 (a), and 603 of said Act, and finding that its action is desirable in the public interest and is necessary to carry out the provisions of, and to exercise and perform its powers and duties under said Act, the Civil Aeronautics Board hereby amends the Civil Air Regulations as follows:

<sup>1</sup> Issued by the Civil Aeronautics Board.

\* Administrative regulations of the War Department relating to burial expenses.



Effective August 27, 1940, the Civil Air Regulations, as amended, are amended as follows:

By striking § 04.000.

By the Civil Aeronautics Board.

[SEAL] THOMAS G. EARLY,  
Acting Secretary.

[F. R. Doc. 40-3640; Filed, August 30, 1940;  
9:33 a. m.]

## TITLE 26—INTERNAL REVENUE

### CHAPTER I—BUREAU OF INTERNAL REVENUE

[Regulations 28]

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(b) Form 230, "Description and Gauge of Spirits or Wines for Bottling Without Rectification."  
(c) Form 237, "Notice of Completion of Rectification and Return of Rectified Spirits, Wines, or Other Liquors Gauged, Marked and Stamped."  
(d) Form 1583, "Certificate of Collector of Customs of Collection of Internal Revenue Tax on Imported Distilled Spirits and Wines."  
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## Article I—Scope of Regulations

§ 176.1 *Drawback on distilled spirits and wines.* These regulations are prescribed pursuant to the provisions of law governing the allowance of drawback of internal revenue tax on (1) domestic alcohol used in the manufacture or production of flavoring extracts, and medicinal or toilet preparations (including perfumery), upon the exportation of such products, (2) distilled spirits and wines bottled especially for export, upon the exportation thereof, and (3) distilled spirits exported in distillers' original packages containing not less than 20 wine gallons each. (Secs. 2887, 3170, 3176, 3179, 3341 (c), 3361 (c), 3791, 4041, I.R.C., and secs. 309 (a), (b), (c), (d) and 313 (d), (i) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d) and 1313 (d), (i)).)

## Article II—Regulations Superseded

§ 176.2 *Effective date.* These regulations shall take effect on the sixtieth day following the date of approval, and on and after such effective date shall supersede all prior regulations dealing with internal revenue taxes and other requirements as to drawback on distilled spirits bottled especially for export, and drawback on distilled spirits exported in distillers' original packages to the extent that such prior regulations are inconsistent herewith. All prior regulations which are inconsistent herewith shall remain in force and effect for the assessment and collection of all such taxes and penalties, for the imposition of all penalties, civil and criminal, and for the enforcement of all forfeitures which have accrued thereunder. (Secs. 2887, 3176, and 3179, I.R.C., and secs. 309 (a), (b), (c), (d) and 313 (d), (i) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d) and 1313 (d), (i)).)

## Article III—Definitions

§ 176.3 *Definitions.* As used in these regulations, the following words and phrases are defined as follows:

(a) "Alcohol" shall mean that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirits of wine, from whatever source or whatever processes derived.

(b) "Collector" or "collector of internal revenue" shall mean the person having charge of a collection district of the Bureau of Internal Revenue, unless otherwise indicated.

(c) "Collector of customs" shall mean the person having charge of a customs collection district.

(d) "Commissioner" shall mean the Commissioner of Internal Revenue.

(e) "Distilled spirits" shall mean all the substances produced by the distillation of fermented grain, molasses, fruit, or other materials, commonly known as spirits, whisky, rum, gin, brandy, alcohol, etc.

(f) "District supervisor" or "supervisor" shall mean the person having charge of a supervisory district of the Alcohol Tax Unit of the Bureau of Internal Revenue.

(g) "Exportation" shall mean a severance of goods from the mass of things belonging to this country with the intention of uniting them to the mass of things belonging to some foreign country. The shipment assumes an export character only when destined for use in a foreign country, except as otherwise provided by law.

(h) "I.R.C." shall mean the Internal Revenue Code (Public, No. 1, 76th Congress).

(i) "Wines" shall mean all kinds and types of wine, including vermouth, produced by the fermentation of fruits and berries, and all artificial or imitation wines or compounds sold as wine.

(j) Words in the plural form shall include the singular, and vice versa, and words in the masculine gender shall include females, associations, copartnerships, and corporations. (Secs. 2887, as amended, 3176, and 3179, I.R.C., and Secs. 309 (a), (b), (c), (d) and 313 (d), (i) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d) and 1313 (d), (i)).)

## Article IV—Drawback of Internal Revenue Tax on Domestic Alcohol used in the Manufacture of Flavoring Extracts, Medicinal or Toilet Preparations, Etc.

§ 176.4 *Drawback authorized.* Upon the exportation of flavoring extracts, medicinal or toilet preparations (including perfumery) manufactured or produced in the United States in part from domestic alcohol, there shall be allowed a drawback equal in amount to the internal revenue tax found to have been paid on the alcohol so used. (Sec. 313

of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1313 (d), (i)).)

§ 176.5 *Exportation.* An exportation is an act defined by § 176.3 (g). Shipments of flavoring extracts and medicinal or toilet preparations (including perfumery) manufactured or produced in part with domestic alcohol to the Philippine Islands or Puerto Rico shall be treated as exportations. There is no authority of law for the allowance of drawback on alcohol contained in such products which are shipped to Alaska, American Samoa, Guam, Hawaii, Kingman's Reef, the Midway Islands, the Virgin Islands, or Wake Island. (Secs. 3341 (c) and 3361 (c) and Sec. 313 of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1313 (d), (i)).)

§ 176.6 *Customs procedure.* Exporters of extracts, medicinal or toilet preparations (including perfumery) manufactured or produced in the United States in part from domestic alcohol, in filing claims for drawback of the internal revenue tax paid upon the alcohol so used, shall follow the procedure prescribed in the customs regulations. (Sec. 313 of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1313 (d), (i)).)

§ 176.7 *Application for tax-paid certificate.* The exporter or manufacturer, desiring to obtain drawback, shall submit application in writing direct to the district supervisor of the district in which the alcohol was withdrawn tax-paid for the issuance of a tax-paid certificate. The application shall state the quantity of alcohol in taxable gallons, the serial number of each package, the serial number of the tax-paid stamp, the amount of tax paid on the alcohol, the name, registry number, and location of the warehouse, the date of withdrawal, and the port where the drawback claim will be filed. If the application is accompanied by Customs Form 7545, showing any of such data, the data so shown need not be repeated in the application. (Sec. 313 of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1313 (d) (i)).)

§ 176.8 *Tax-paid certificate—(a) Action by district supervisor.* Upon receipt of such application the district supervisor, in cases where the alcohol was withdrawn subsequent to July 31, 1935, shall compare the data submitted with the records of his office, Form 1440, "Return of Alcohol Gauged," filed by the proprietor of the bonded warehouse from which the alcohol was withdrawn tax-paid, and if the data are found to be correct, he shall prepare Form 646, "Certificate of Commissioner of Internal Revenue of Tax-Paid Alcohol," in triplicate, note his recommendation for approval thereon, and forward the original and one copy to the Commissioner, retaining the remaining copy for his files for future reference. The supervisor shall note on Form 1440, opposite the serial numbers of the tax-paid packages and the respective serial numbers of the tax-paid stamps, that certificate on Form



646 has been prepared, and give the date of preparation thereof. The data required to be entered on Form 646 by the district supervisor are indicated by the several column headings on the face of such form.

(b) *Incomplete application.* In the event the facts embodied in any such application do not agree with the information contained in the supervisor's copy of Form 1440, or if the application is not properly executed, the application should be returned to the applicant with the statement showing wherein it is incomplete or at variance with the records of the supervisor. The applicant is presumed to identify unmistakably the package, or packages, containing the alcohol for which drawback is claimed.

(c) *Alcohol withdrawn before August 1, 1935.* In case any such application covers alcohol withdrawn prior to August 1, 1935, it should be referred to the Commissioner for preparation and issuance of the certificate on Form 646. (Sec. 313 of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1313 (d), (i)).)

#### ISSUANCE OF CERTIFICATE OF TAX-PAYMENT

§ 176.9 *Certification of Commissioner.* Upon receipt of Form 646 from the district supervisor, the Commissioner will review such form and, if found to be in order, will, after assigning a serial number thereto, sign and forward the same to the appropriate collector of customs. Forms 646, prepared by the Commissioner, pursuant to application covering alcohol withdrawn prior to August 1, 1935, will likewise be forwarded to the appropriate collector of customs. (Sec. 313 of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1313 (d), (i)).)

#### APPROVAL OF CLAIM AND PAYMENT OF DRAWBACK

§ 176.10 *Action on claim.* Upon receipt of certificate on Customs Form 4539 (including a list of the ports of destination), prepared and forwarded by the collector of customs, together with a written request signed by the claimant, for payment of the amount found to be due (addressed to the Comptroller General of the United States), to the Commissioner of Internal Revenue, the Commissioner will forward such certificate, scheduled on Internal Revenue Form 1550, together with the request, to the Comptroller General of the United States for certification of the amount allowed. If any certificate, Form 4539, covers alcohol used under more than one certificate on Form 646, it shall specify the quantity chargeable against each certificate, Form 646, and the serial number of each such certificate. (Sec. 313 of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1313 (d), (i)).)

#### Article V—Drawback on Distilled Spirits and Wines Bottled Especially for Export

§ 176.11 *Drawback authorized—(a) Allowance upon exportation.* The regulations in this article are prescribed for

the bottling especially for export of distilled spirits and wines manufactured or produced in the United States on which an internal revenue tax has been paid, and for the allowance, upon the exportation thereof, of a drawback equal in amount to the tax found to have been paid thereon.

(b) *Allowance when laden as supplies upon certain vessels or aircraft.* Articles of domestic manufacture or production laden as supplies upon the following vessels or aircraft shall be considered to be exported within the meaning of the drawback provisions of the Tariff Act of 1930, as amended by section 5 (a) of the Customs Administrative Act of 1938, but no such articles shall be landed at any port or place in the United States or in any of its possessions:

(1) Vessels of war, in ports of the United States, of any nation which may reciprocate such privilege toward the vessels of war of the United States in its ports;

(2) Vessels employed in the fisheries or in the whaling business, or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions;

(3) Aircraft registered in the United States and actually engaged in foreign trade or trade between the United States and any of its possessions; and

(4) Aircraft registered in any foreign country and actually engaged in foreign trade or trade between the United States and any of its possessions, where such trade by foreign aircraft is permitted, and where the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

(c) *Drawback of taxes.* The internal revenue taxes on distilled spirits and wines referred to in section 3179 (b), Internal Revenue Code, for which drawback may be allowed, are the distilled spirits tax, the rectification tax, and the wine taxes imposed by the internal revenue laws. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.12 *Exportation.* An exportation is an act defined by § 176.3 (g). There is no authority of law for the bottling of distilled spirits and wines especially for export, with benefit of drawback, for shipment to Alaska, American Samoa, Guam, Hawaii, Kingman's Reef, the Midway Islands, the Philippine Islands, Puerto Rico, the Virgin Islands, or Wake Island. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d), of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Bottling Especially for Export

§ 176.13 *Persons authorized to bottle—(a) Distilled spirits and wines.*

Persons who are authorized to bottle distilled spirits under the provisions of the Federal Alcohol Administration Act, and who have qualified either as a rectifier or proprietor of a tax-paid bottling house under internal revenue laws and regulations, may bottle, especially for export with benefit of drawback, distilled spirits or wines, or both, manufactured or produced in the United States on which an internal revenue tax has been paid.

(b) *Wines.* Duly qualified winemakers and proprietors of bonded storerooms operating tax-paid premises, may bottle, especially for exports with benefit of drawback, at their tax-paid premises, wines manufactured or produced in the United States on which an internal revenue tax has been paid. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d), of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.14 *Other regulations applicable.* The provisions of Regulations 11 (26 CFR, Part 189) and Regulations 15 (26 CFR, Part 190) in so far as they are applicable and not inconsistent with the provisions of these regulations, shall govern the bottling of distilled spirits and wines to be exported with benefit of drawback by proprietors of tax-paid bottling houses and rectifiers.

§ 176.15 *Export storage room—(a) Construction.* Winemakers and proprietors of bonded storerooms, intending to bottle tax-paid wines especially for export with benefit of drawback, shall provide, at their tax-paid premises, an export storage room suitable for the storage of such wines pending their removal for export. The room must be so situated and constructed that the bottled wines will be properly protected pending their removal for exportation. Such room shall be equipped for locking with a Government seal lock, the keys of which shall be kept by the storekeeper-gauger or designated officer, and shall be locked and kept locked except when necessarily open for the proper conduct of the export business.

(b) *Notice of intention to bottle.* When an export storage room has been provided in accordance with the preceding paragraph, the winemaker or proprietor of a bonded storeroom, either before, or at the time of, filing application to dump wines for bottling especially for export, as hereinafter provided, shall file with the district supervisor a written notice of his intention to bottle wines especially for export at his tax-paid premises. Such notice shall also show the location and nature of construction of the export storage room. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Bottling Without Rectification

§ 176.16 *Bottling of distilled spirits or wines without rectification by rectifiers and proprietors of tax-paid bottling houses—(a) Application on Form 230.*



When rectification is not involved, the bottler (rectifier or proprietor of a tax-paid bottling house) shall prepare a separate application on Form 230, "Description and Gauge of Spirits or Wines for Bottling without Rectification," in triplicate, for each lot of spirits or wines to be dumped and bottled for exportation with benefit of drawback. The bottler shall insert in each copy of Form 230 after the description of the packages, a notice of intention as follows:

The above described spirits (or wines) are to be bottled especially for export with benefit of drawback.

(b) *Approval of Form 230*—(1) *By storekeeper-gauger*. Except as provided in the following paragraph, all copies of Form 230 will be submitted for approval to the storekeeper-gauger assigned to supervise operations. The storekeeper-gauger will examine the packages described in the application and the scalped portions of tax-paid stamps, or the affidavit or statement in lieu thereof attached to the original of the form, and if he finds that the spirits or wines to be bottled especially for export are as described and have been lawfully tax-paid, and all copies of the form are properly prepared, he will execute his certificate and the authorization for bottling, and return all copies to the bottler.

(2) *By district supervisor or designated officer*. Where the storekeeper-gauger is not available for approval of Form 230, the form may be submitted to the district supervisor or an officer designated by him for approval. After approval of Form 230, the designated officer will proceed in the same manner as the storekeeper-gauger, as provided in the preceding paragraph.

(c) *Bottling procedure*. Rectifiers and proprietors of tax-paid bottling houses will bottle distilled spirits or wines immediately upon receipt of the approved Form 230 in accordance with the procedure prescribed by Regulations 15 or 11, as the case may be. Upon completion of the bottling operations, and the complete execution of Form 230, the bottler will retain one copy of the Form 230 and forward the remaining two copies (one the original with the tax-paid stamps or other evidence of tax-payment attached) to the district supervisor.

(d) *Action by Government officer*. The storekeeper-gauger or designated officer will, upon completion of the bottling operations, including the casing of the spirits, and marking of the cases, complete his verification of the bottler's certificate on Form 230 and supervise the deposit of the spirits in the export storage room. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.17 *Bottling of wines by winemakers or proprietors of bonded storeroom*—(a) *Application on Form 230*. Winemakers and proprietors of bonded storerooms shall prepare a separate ap-

plication of Form 230, "Description and Gauge of Spirits or Wines for Bottling without Rectification," in triplicate, for each lot of wines to be dumped and bottled for exportation with benefit of drawback. The bottler shall insert in each copy of Form 230, after the description of the packages, a notice of intention as follows:

The above described wines are to be bottled especially for export with benefit of drawback.

Since it is impracticable to cut out or scalp wine stamps, the bottler will in lieu of attaching to the original of Form 230 cut-out portions of such stamps, indorse on each copy of such form a certificate that the packages bear proper tax-paid stamps.

(b) *Approval of Form 230*. The Form 230 will be approved by the storekeeper-gauger or designated officer in accordance with the procedure prescribed by § 176.16 (b).

(c) *Bottling procedure*. Winemakers and proprietors of bonded storerooms will proceed to bottle the wines immediately upon receipt of the approved Form 230. If the wine is to be bottled from a bottling tank, the bottler will attach one copy of Form 230 to a board provided therefor on the tank. Upon completion of the bottling operations and the complete execution of Form 230, the bottler will remove the bottling tank copy of Form 230 and retain it as a permanent record at the plant, available at all times for inspection by Government officers, and will forward the remaining two copies (one the original) to the district supervisor.

(d) *Action by Government officer*. The storekeeper-gauger or designated officer will, upon completion of the bottling operations, including the casing of the wines, and marking of the cases, complete his verification of the bottler's certificate on Form 230 and supervise the deposit of the wines in the export storage room. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### RECTIFICATION AND BOTTLING

§ 176.18 *Application, Form 122*. Rectifiers shall prepare a separate application on Form 122, "Rectifier's Description of Spirits, Wines, or Other Liquors to be Dumped for Rectification, and Return of Gauge," in triplicate (or in quadruplicate if the spirits or wines are to be bottled in another district), for each lot of distilled spirits or wines to be rectified before being bottled for exportation with benefit of drawback. The rectifier shall insert in each copy of the form, after the description of the packages to be dumped for rectification, a notice of intention as follows:

The above described spirits or wines will, after rectification, be bottled pursuant to approval of Form 237 especially for export with benefit of drawback.

(Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.19 *Approval of Form 122*—(a) *By storekeeper-gauger*. Except as provided by the following paragraph, all copies of Form 122 will be submitted for approval to the storekeeper-gauger assigned to supervise rectifying operations. The storekeeper-gauger will examine the packages described in the application and the scalped portions of tax-paid stamps or the affidavit or statements in lieu thereof, attached to the original of the form, and if he finds that the spirits or wines to be dumped for rectification and bottling especially for export are as described, and have been lawfully tax-paid, and the forms are properly prepared, he will execute his certification and the authorization for dumping, and return all copies of the form to the proprietor. The spirits or wines will then be dumped and rectified. Immediately after dumping the spirits or wines, the rectifier shall forward two copies (three copies if the spirits or wines are to be bottled in another district) of the Form 122 (one, the original, with the cut-out portions of the tax-paid stamps, or other prescribed evidence of tax-payment attached) to the district supervisor, and retain the remaining copy of such form on file at the rectifying plant.

(b) *By district supervisor or designated officer*. Where the storekeeper-gauger is not available for approval of Form 122, the form may be submitted to the district supervisor, or an officer designated by him, for approval. After approval of Form 122, the designated officer will proceed in the same manner as the storekeeper-gauger, as provided in the preceding paragraph. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.20 *Rectification of imported spirits or wines*. When a rectifier manufactures distilled spirits to be bottled especially for export with benefit of drawback, by a process of rectification involving the mixing of imported spirits with spirits of domestic origin, he shall on each copy of Form 122 note the number of proof gallons of each such kind of spirits mixed together in the processing receptacle, and no further mixing of the spirits contained in any one receptacle with spirits contained in any other receptacle shall be made, unless a similar notation is made on Form 122. The same procedure shall be applicable to the mixing of imported wines with wines of domestic origin. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.21 *Application, Form 237*. The rectifier shall make application on Form 237, "Notice of Completion of Rectification and Return of Rectified Spirits,



Wines, or Other Liquors, Gauged, Marked, and Stamped," in quadruplicate (or in quintuplicate if the spirits or wines are to be bottled in another district or are to be transferred by pipe line to a contiguous tax-paid bottling house), to the storekeeper-gauger, or to an officer designated by the district supervisor if no storekeeper-gauger is available, for permission to bottle the spirits or wines. A notice of intention shall be inserted by the rectifier in each copy of Form 237 after the description of the spirits or wines as follows:

The above-described spirits or wines rectified pursuant to Form 122, Serial No. \_\_\_\_\_, dated \_\_\_\_\_, 19\_\_\_\_, are to be bottled especially for export with benefit of drawback.

When spirits or wines manufactured in accordance with the preceding section by the mixing of imported spirits or wines with spirits or wines of domestic origin have been bottled and cased, the bottler shall note on Form 237 the percentage of imported spirits or wines and the percentage of domestic spirits or wines (calculated on a proof-gallon basis as to spirits, and a wine-gallon basis as to wines) used in manufacturing the spirits or wines contained in each case. The storekeeper-gauger or designated officer will after approval return all copies of Form 237 to the rectifier, who shall, if the spirits are subject to the rectification tax, forward all copies of the form to the collector of internal revenue with remittance for the tax. The collector will certify as to the payment of the rectification tax on each copy of Form 237, retain one copy for his file, and return the other three copies to the rectifier. Upon receipt of the copies of Form 237 from the collector, or in the case of spirits exempted from the rectification tax, upon receipt of the copies of such form from the storekeeper-gauger or designated officer, the rectifier shall proceed to bottle the spirits or wines. Upon completion of the bottling and casing, and the execution on Form 237 of the certificate of cases filled, the rectifier shall retain one copy of the form and forward the original and one copy (two copies if the spirits or wines are to be bottled in another district) to the district supervisor. The storekeeper-gauger or designated officer, will, upon completion of the bottling operations, supervise the deposit of the spirits or wines in the export storage room. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.22 *Rectification by person other than bottler.* Where distilled spirits or wines intended to be bottled especially for export with benefit of drawback are to be rectified by a person other than the bottler, the rectifier shall insert in

each copy of Form 122, after the description of the packages to be dumped, a notice of intention as follows:

The above-described spirits or wines will, after rectification, be packaged and shipped to \_\_\_\_\_ for bottling (Name and address of bottler) especially for export.

When the spirits have been rectified and packaged, the rectifier shall insert in each copy of Form 237, before forwarding the same to the district supervisor, a notice of intention as follows:

The above-described spirits or wines rectified pursuant to Form 122, Serial No. \_\_\_\_\_, dated \_\_\_\_\_, 19\_\_\_\_, are to be shipped to \_\_\_\_\_ for bottling (Name and address of bottler) especially for export.

After the packages have been properly stamped, the rectifier shall stencil or mark thereon, in addition to the other required marks or brands, the words "To be bottled especially for export." If imported spirits or wines are used in the rectifying process, the rectifier shall proceed in accordance with the provisions of §§ 176.20 and 176.21, notation being made on Forms 122 and 237 similar to those required where spirits or wines so manufactured are bottled by the rectifier. The rectifier and the storekeeper-gauger, or designated officer, will proceed otherwise in accordance with the provisions of §§ 176.18, 176.19, 176.21, and 176.22. If the spirits or wines are to be bottled in another district, the district supervisor will forward the original and one copy of Form 237 and two copies of Form 122 to the district supervisor of such district as evidence that the spirits or wines have been rectified for bottling especially for export. If the spirits or wines so rectified are to be transferred by pipe line to a contiguous tax-paid bottling house, the rectifier shall proceed in accordance with the provisions of this section, except that he shall insert in each copy of Form 237 before forwarding one copy to the bottler and two copies to the district supervisor, in lieu of the notice of intention above required, a notice of intention as follows:

The above described spirits or wines rectified pursuant to Form 122, Serial No. \_\_\_\_\_, dated \_\_\_\_\_, 19\_\_\_\_, are to be transferred by pipe line to \_\_\_\_\_ for bottling especially for export. (Name and address of bottler)

(Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

**Bottling of Spirits or Wines Rectified at Other Premises**

§ 176.23 *Bottling by person other than rectifier—(a) Application, Form 230.* Where distilled spirits or wines, rectified by a person other than the bottler especially for export with benefit of draw-

back, the bottler (rectifier or proprietor of a tax-paid bottling house) shall prepare a separate application on Form 230, in quadruplicate, for each lot of such spirits or wines to be dumped and bottled. The bottler shall insert in each copy of Form 230, after the description of the packages, or of spirits or wines transferred by pipe line, a notice of intention as follows:

The above described spirits or wines are to be bottled especially for export with benefit of drawback.

(b) *Approval of Form 230—(1) By storekeeper-gauger.* The Form 230 shall be submitted to, and approved by, the storekeeper-gauger or designated officer in accordance with the procedure prescribed by § 176.16 (b).

(c) *Bottling procedure.* (1) The bottler (rectifier or proprietor of a tax-paid bottling house) will bottle the rectified distilled spirits or wines immediately upon receipt of the approved Form 230 in accordance with the procedure prescribed by § 176.16 (c).

(2) The bottler (winemaker or proprietor of a bonded storeroom) will proceed to bottle the rectified wines immediately upon receipt of the approved Form 230 in accordance with the procedure prescribed by § 176.17 (c).

(d) *Action by storekeeper-gauger.* The storekeeper-gauger or designated officer will, upon completion of the bottling operations, proceed in the manner provided by § 176.16 (d) or § 176.17 (d). (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d), of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Separate Bottling

§ 176.24 *Separate bottling required.* The bottling of distilled spirits or wines especially for export with benefit of drawback, at rectifying plants, tax-paid bottling plants, and such bottling of wines at tax-paid premises of winemakers and proprietors of bonded storerooms, shall be conducted separately from the bottling of spirits or wines for domestic purposes: *Provided*, That where small lots are bottled necessitating the dumping of not less than the contents of one or more full barrels in the case of unrectified spirits or wines, or the minimum number of full barrels which may be dumped in the case of spirits which are to be rectified, the remnants or portions of such small lots not removed for export may be removed for domestic purposes. In the case of rectified spirits or wines, rectified and bottled by rectifiers, the remnants may be further rectified, if desired, for domestic purposes subject to payment of the rectification tax on the finished product resulting from such additional rectification. Any spirits or wines to be so removed for domestic purposes must



be reported as a separate item on Forms 122 and 237 or Form 230, as the case may be. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Bottles

§ 176.25 *Capacity and use*—(a) *Distilled spirits*. Distilled spirits shall be bottled for export in bottles containing less than 5 wine gallons. Liquor bottles conforming to the provisions of Regulations 13 (26 CFR, Part 175) may be used in bottling such spirits for export, but the use of such bottles is not required.

(b) *Wines*. Wines shall be bottled especially for export in bottles containing 5 wine gallons or less. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, (a), (b), (c), (d)).)

#### Labels

§ 176.26 *Labeling of spirits*. (a) *Distilled spirits bottled especially for export* under the provisions of these regulations shall be labeled as follows:

- (1) Kind of spirits.
- (2) Name of bottler.
- (3) City or town and State in which bottled.
- (4) Proof of spirits.
- (5) The words "Bottled for export from U. S. A."
- (6) The net contents of the bottle, unless legibly blown therein.

(7) Such additional information not inconsistent with the foregoing requirements as may be desired by the exporter.

(b) *Labeling of wines*. Wines bottled especially for export under the provisions of these regulations shall be labeled as follows:

- (1) Kind of wines.
- (2) Name of bottler.
- (3) City or town and State in which bottled.
- (4) Alcoholic content by volume, except that if not over 14 percent it may be so stated.
- (5) The words "Bottled for export from U. S. A."
- (6) The net contents of the bottle, unless legibly blown therein.

(7) Such additional information not inconsistent with the foregoing requirements as may be desired by the exporter.

(Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### CASING OF THE SPIRITS

§ 176.27 *Fiberboard cases*—(a) *Requirements*. Spirits bottled especially for export may be placed in cases (boxes) constructed of solid fiberboard, single and double wall corrugated fiberboard, one-piece style, meeting the requirements of rule 41, Consolidated Freight Classifica-

tion; rule 18, Official Express Classification; and section IV (Part 5), Federal Specifications of April 28, 1936.

(1) *Outer container*. In addition to meeting such requirements, the outer container of the cases shall be double-faced, and shall not be less than 0.808 of an inch thick for solid fiberboard, and three-sixteenths of an inch thick for single and double wall corrugated fiberboard, and shall have a bursting strength of not less than 200 pounds per square inch, Mullen or Cady test, and be faced on the outside with tough smooth material. The outer ply shall be water-proofed, as required by the above-mentioned rules, and the inner plies may be water-proofed where desired. The outer flaps of both the top and bottom shall meet at the center of the case.

(2) *Joints*. The manufacturer's joint of the case shall be secured by adhesive cloth tape or reinforced paper tape, metal fastenings or staples, or stitching wire made of steel, treated to resist rust, and not less than one-half an inch long. The staples or stitches shall be spaced not more than 2 inches apart, shall pass through all the pieces to be fastened, and shall be clinched on the inside.

(3) *Liners and partitions*. The top, bottom, and sides of the cases shall be lined with double-faced corrugated board, having facings at least 0.016 of an inch thick and the combined board shall not be less than three-sixteenths of an inch thick and have a bursting strength of not less than 200 pounds per square inch, Mullen or Cady test. The case shall also contain partitions separating each bottle. Such partitions shall be tightly fitting, touching the top, bottom, and all sides of the case, and made of the same board as the liners for the top, bottom, and sides. The corrugated medium of the liners and partitions, as well as of the outer containers, shall be made of chestnut, strawboard, sulphate, sulphite, or pine wood fiberboard not less than 0.009 of an inch thick. The interior packing of pads, liners, or partitions is not required where the bottles are placed in individual double-faced corrugated cartons testing 200 pounds or more per square inch.

(4) *Box maker's certificate*. Each case shall bear the box maker's certificate required by the above-mentioned rules, and a further certificate by the box maker, as follows:

#### OUTER CONTAINER

Minimum bursting strength—  
200 pounds per square inch.  
Minimum combined thickness 0.080 inch (solid).  
Minimum combined thickness  $\frac{3}{16}$  of an inch (corrugated).

#### LINERS AND PARTITIONS

Minimum bursting strength 200 pounds per square inch.  
Minimum combined thickness  $\frac{3}{16}$  of an inch.

(5) *Top and bottom*. The top and bottom of the case shall be secured by

gluing the entire inner surface of the inner flaps to the top and bottom liners and the entire inner surface of the outer flaps to the inner flaps with silicate of soda or an equally efficient adhesive. Containers sealed with automatic sealing machines are not required to have the inner flaps glued to the top and bottom pads or liners: *Provided*, That the top and bottom of the case may be secured with metal fastenings or staples, or stitching wire made of steel, treated to resist rust, and not less than one-half an inch long. The staples or stitches shall be spaced not more than 2 inches apart, shall pass through all the pieces to be fastened, and shall be clinched on the inside. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.28 *Wooden cases*. Distilled spirits bottled especially for export may also be placed in cases constructed of wood, the outer surface of the Government side dressed, which cases shall be substantially constructed. The corners of the case may be put together by the lock-corner or dovetail method, or by nails. The sides must extend the full height of the end pieces. In addition to being nailed, the cases must be strapped or wired by drawing metal straps, or heavy wire, around the same about 4 inches from each end, or by passing a metal strap or wire around the center of the case both laterally and crosswise so as to form right angles in the center and be countersunk, and, instead of passing over the edges of the crate, must pass under or through the edges at a depth sufficient to carry the strap or wire through the side or end and adjoining top or bottom of the case. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.29 *Other cases*. Distilled spirits bottled especially for export may also be placed in such other cases of substantial materials and secure construction which afford adequate protection to the spirits against breakage and theft, and which meet the requirements of the Interstate Commerce Commission regulations and the official freight and express specifications.

(a) *Approval by district supervisor*. Before any such cases are used, a sample or specimen case or model thereof must be submitted to the district supervisor for approval. There must be submitted with the case or model thereof a copy of the specifications of the construction, and a statement showing that such cases are to be used for shipments of spirits bottled especially for export. If the district supervisor entertains doubt as to the proper construction of the case, a sample or specimen case shall be submitted to the Commissioner for approval. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff



Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### CASING OF WINES

§ 176.30 *Construction of cases.* Cases for packaging wines bottled especially for export may be constructed of either wood or fiberboard, as follows:

(a) *Wooden cases.* If the cases are constructed of wood, the same must be of sufficient thickness to afford adequate protection to the contents during transportation and exportation. The sides and ends of the case, unless dovetailed, shall be securely nailed. The bottom shall be securely nailed to the ends and sides; and, after the case has been properly filled, the top shall be securely nailed thereon.

(b) *Fiberboard cases.* Fiberboard cases shall be of the one-piece style, with an outer container of sufficient strength to adequately protect the contents during transportation and exportation. The cases shall be fitted with appropriate liners and partitions. The bottom of the case shall be secured by gluing the entire inner surface of the inner flaps to the bottom liner and the entire inner surface of the outer flaps to the inner flaps with silicate of soda or an equally efficient adhesive. After the case has been properly filled, the top shall be securely glued and fastened in the same manner as the bottom.

(c) *Other cases.* Wines bottled especially for export may also be placed in cases conforming to the requirements of § 176.27 or § 176.28, or, subject to the approval of the district supervisor, in such other cases of substantial materials and secure construction which afford adequate protection to the wines against breakage and theft. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Marking of Cases

§ 176.31 *Required marks by rectifiers and proprietors of tax-paid bottling houses.* Each case of distilled spirits or wines filled by rectifiers for export with benefit of drawback shall bear on one side the markings required by Regulations 15 (26 CFR, Part 190); and each case filled for the same purpose by proprietors of tax-paid bottling houses shall bear on one side the markings required by Regulations 11 (26 CFR, Part 189). Each case shall also bear on the same side the words "For export from U. S. A." If the spirits or wines are to be exported by a person other than the bottler, the name and address of the exporter, preceded by the words "For," "Bottled for," or "Bottled expressly for," may also be marked upon the case. The method of marking the cases shall be in accordance with the applicable provisions of Regulations 15 or 11, as the case may be. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.32 *Required marks by wine-makers and proprietors of bonded storerooms.* Each case of wines filled by winemakers and proprietors of bonded storerooms for export with benefit of drawback shall be numbered serially, beginning with number 1 for the first case filled, and shall be marked with the name of the bottler, the location of the bottling establishment (by city or town and State), the kind and alcoholic content (taxable grade) of the wine, the contents of the case in wine gallons, and the words "For export from U. S. A.": *Provided*, That the bottler may in lieu of his name, and the location of the bottling establishment, place upon the case the registry number of his bonded winery or bonded storeroom, preceded by the letters "B. W." or "B. S.," respectively, and followed by symbols indicating the State in which the bonded winery or bonded storeroom is located, as "B. W. No. 2-NY," for the name and address of the proprietor of Bonded Winery No. 2 located in New York State. If the wines are to be exported by a person other than the bottler, the name and address of the exporter, preceded by the words "For," "Bottled for," or "Bottled expressly for," may also be placed upon the case. The required marks will be durably and plainly printed, stamped, or stenciled on one side of the case in a color contrasting with the background of the case, and in letters and figures not less than one-half inch in height. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Strip Stamps

§ 176.33 *Strip stamps not required.* No strip stamps shall be affixed to bottles of distilled spirits bottled especially for export with benefit of drawback. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Bottling Records

§ 176.34 *Record of spirits and wines bottled especially for export—(a) By rectifiers and proprietors of tax-paid bottling houses.* The receipt, rectification (if any), bottling, and disposition of distilled spirits or wines bottled especially for export with benefit of drawback shall be entered by rectifiers on Form 45 "Rectifier's Monthly Record and Report," as required by Regulations 15 in the case of spirits or wines received, rectified, bottled, and disposed of for other purposes. The receipt, bottling, and disposition of distilled spirits or wines bottled especially for export with benefit of drawback by proprietors of tax-paid bottling houses shall be entered on Form 52-D "Monthly Record and Report of Tax-Paid Bottling House Operations," in the same manner as required by Regulations 11, in the case of spirits received, bottled, and disposed of for other purposes. In addition to such entries, as to

both rectifiers and proprietors of tax-paid bottling houses, the bottler shall make, on the last page of his record and report relating to the disposition of bottled distilled spirits or wines, a summary showing the number of cases of proof gallons of spirits bottled especially for export on hand the 1st day of the month, the number of cases and number of proof gallons of spirits bottled for such purpose during the month, the number of cases and number of proof gallons removed for exportation during the month, and the number of cases and number of proof gallons on hand at the end of the month. With respect to wines, similar information shall be shown except that the quantity shall be stated in the percentage of alcohol (taxable grades) by volume and wine gallons. Proprietors of tax-paid bottling houses with respect to recording such entries of wines, will not be required to show the receipt and disposition of wines other than those to be bottled especially for export.

(b) *By winemakers and proprietors of bonded storerooms.* The receipt, bottling, and disposition of wines bottled especially for export with benefit of drawback shall be entered by winemakers and proprietors of bonded storerooms on Form 52-D, "Monthly Record and Report of Tax-Paid Bottling House Operations." The form should be suitably modified for that purpose to show "wines" instead of "spirits" and the "percentage of alcohol by volume" (or taxable grades) and "wine gallons" instead of "proof gallons." In addition to such entries the bottler shall show on the last page of Form 52-D, in the summary of wines bottled and disposed of, the number of cases of wines bottled especially for export on hand the 1st day of the month by taxable grades and wine gallons, the number of cases and number of wine gallons of wines by taxable grades bottled for such purpose during the month, the number of cases and number of wine gallons by taxable grades removed for exportation during the month, and the number of cases and number of wine gallons by taxable grades on hand at the end of the month. Form 52-D will be kept, and transcript thereof forwarded to the district supervisor on or before the 10th day of the succeeding month, in accordance with the instructions appearing on the form, as modified by these regulations. The recording on Form 52-D of wines other than those to be bottled especially for export will not be required. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Entry for Drawback

§ 176.35 *Claim and entry—(a) Form 1582 or Form 1582-A.* Claim for allowance of drawback of internal revenue taxes on distilled spirits or wines manufactured or produced in the United States and bottled especially for export, and



entry for the exportation of such spirits or wines with benefit of drawback, shall be prepared by the exporter on Form 1582, "Claim for Internal Revenue Drawback on Bottled Distilled Spirits Exported, and Entry for Exportation Thereof," in quadruplicate, for distilled spirits, and Form 1582-A, "Claim for Internal Revenue Drawback on Bottled Wines Exported, and Entry for Exportation Thereof," in quadruplicate, for wines. All copies of Form 1582 or Form 1582-A, with Part 1 and Part 2 executed, shall be filed by the exporter with the district supervisor of the district in which the spirits or wines were bottled. All of the information called for, as indicated by the headings of the columns and the lines of the form, and the instructions printed on the form, shall be furnished.

(b) *Ship's supplies or supplies for aircraft.* If the spirits or wines on which drawback is claimed are for use as ship's supplies or as supplies for aircraft, notation to that effect will be made by the claimant in Part 2 of Form 1582, or Part 2 of Form 1582-A. The exporter's affidavit in Form 1582 or Form 1582-A will also be modified by striking out the words "exported to the port" and substituting therefor the words "laden for use as ship's supplies on the vessel" or "laden for use as supplies on the aircraft," as the case may be. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.36 *Authority to release spirits.* If the district supervisor finds that the claim and entry are properly executed, and the spirits or wines described in the entry have, according to the records of his office, been bottled especially for export, he will execute Part 3 of Form 1582, or Part 3 of Form 1582-A, authorizing the Government officer to whom it is addressed to release the spirits or wines for shipment. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.37 *Inspection marks.* Before the spirits or wines are released, the following legend in plain, durable letters and figures must be stenciled or marked upon the case:

Drawback claimed by

(Name of claimant)

Supervisory District No. \_\_\_\_\_

Inspected \_\_\_\_\_, 19\_\_\_\_

S. G.

The first two lines must be filled in by the exporter (or by the bottler for him) and the last two by the Government officer. The name of the Government officer may be placed on the case by means of a rubber stamp. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.38 *Government officer's report.* The Government officer will, upon releasing the spirits or wines, execute his report of such release on Part 4 of the

claim and entry, Form 1582 or Form 1582-A. One copy of the claim and entry will be immediately forwarded to the district supervisor by the Government officer. The other three copies of the claim and entry (one of them the original), each completed identically with the district supervisor's copy, will be delivered to the exporter or his agent, who shall immediately forward or deliver the three copies to the collector of customs at the port of export. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Certificate of Collector of Customs of Tax on Imported Spirits

§ 176.39 *Certificate, Form 1583.* Where spirits or wines manufactured (rectified) in the United States from imported spirits or wines are bottled especially for export with benefit of drawback, the collector of customs at the port where the entry or withdrawal for consumption was made will, upon application in writing by the exporter, execute a certificate on Form 1583, in triplicate, showing that internal revenue tax has been collected on the imported spirits or wines described in the application. Two copies of the certificate will be forwarded by the collector of customs to the district supervisor of the Alcohol Tax Unit district in which the spirits are bottled. The remaining copy will be retained by the collector of customs. Such certificates shall be serially numbered, beginning with number 1 for each customs district. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.40 *Application for certificate.* The exporter must set forth in his application for the issuance of the certificate sufficient information to enable the collector of customs to identify the importation, such as the port of entry, the entry number, name of importing vessel or other carrier, date of importation, name of importer, marks and numbers of packages, and a description of the spirits or wines. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.41 *Certificate required before approval of claim.* The district supervisor will not approve a claim for drawback on spirits or wines manufactured from imported spirits or wines, and bottled especially for export, prior to the receipt of the certificate from the collector of customs showing that internal revenue tax has been collected on such imported spirits or wines. Where the spirits or wines described in a certificate of the collector of customs are the subject of two or more drawback claims, the district supervisor will forward the original certificate to the Commissioner with the first claim and will prepare and forward certified copies with subsequent claims. (Sec. 3179 (b), I.R.C., and Sec.

309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Drawback Bond

§ 176.42 *Drawback bond.* (a) Except as provided by § 176.45, the exporter shall, either before or at the time of the execution of his first entry for drawback on Form 1582 or Form 1582-A, file with the district supervisor a drawback bond on Form 1581, "Bond for Drawback of Internal Revenue Taxes Paid on Distilled Spirits Bottled Especially for Export," in triplicate for distilled spirits, or Form 1581-A, "Bond for Drawback of Internal Revenue Taxes Paid on Wines Bottled Especially for Export," in triplicate, for wines, to insure the bona fide exportation of the spirits or wines on which drawback is claimed, and the procurement and submission of the required evidence of the landing of such spirits or wines at the designated foreign port, or the use thereof as supplies on vessels or aircraft in accordance with § 176.11 (b), or the loss of such spirits or wines after shipment outside the jurisdiction of the United States, without fault or negligence on the part of the exporter. The bond must be furnished with acceptable corporate surety or individual sureties or secured by the deposit of proper collateral.

(b) *Penal sum.* The penal sum of the bond must be sufficient to cover the amount of drawback which will at any time constitute a charge against the bond: *Provided*, That such bond shall be furnished in multiples of \$100 and shall in no case be in a less penal sum than \$500. The liability under such bond shall be a continuing one, subject to increase as successive claims for drawback are approved by the district supervisor, and to decrease as satisfactory evidence of exportation or of loss after shipment without negligence on the part of the exporter, as hereinafter provided, is received by the district supervisor. When the limit of liability under any such bond is reached, no further claims for drawback may be approved thereunder. In such event a new bond must be filed in triplicate to cover subsequent claims, except as provided by § 176.45. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.43 *Approval of bond.* The bond will be approved by the district supervisor if the principal has in all respects complied with the law and regulations. The original will be forwarded to the Commissioner, one copy will be returned to the principal, and the remaining copy will be retained by the district supervisor. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.44 *Bond to support claims.* Drawback claims may be approved from time to time under the bond as long as



it remains good and sufficient, or until it shall have been released or terminated by the order of the district supervisor or Commissioner. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a) (b), (c), (d)).)

§ 176.45 *Bond not required; procedure.* The exporter may file claim for drawback, Form 1582, or Form 1582-A, without filing a drawback bond, but in such event the claim will not be allowed until the required evidence of landing, or satisfactory collateral evidence in lieu thereof, or proof of loss on land or at sea after shipment, or evidence of use as supplies on vessels or aircraft, as required by this article, has been filed with the district supervisor. Unless such evidence or proof is filed within a period of one year from the date of exportation, the claim will be disallowed. The claim will be filed and disposed of in the same manner as a claim supported by bond, except that it will not be approved by the district supervisor until the required evidence has been filed. Where such evidence or proof is not filed within the prescribed period, the district supervisor will forward the claim to the Commissioner with his recommendation for disallowance. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.46 *Bond prerequisite to claim allowance.* No claim for an allowance of drawback on distilled spirits or wines bottled especially for export, and exported, will be approved until the claimant has furnished the prescribed bond, except as provided by § 176.45. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Account With Drawback Bond

§ 176.47 *Account with bond.* The district supervisor will keep an account with each drawback bond, Form 1581, or Form 1581-A, in which the principal will be charged with the full amount for which each drawback claim is approved. Credit will be given for the amount of drawback represented by the distilled spirits or wines concerning which satisfactory evidence of foreign landing, or of use as supplies on vessels or aircraft, or of loss outside the jurisdiction of the United States without negligence on the part of the exporter, as hereinafter provided, has been received. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Shipment or Delivery for Export

§ 176.48 *Consignment.* Every case of bottled distilled spirits or wines intended for export with benefit of drawback shall be consigned to the collector of customs at the port of exportation, except that when the shipment is to a contiguous foreign territory it shall be consigned to

the foreign consignee at destination, but stenciled or marked in care of the collector of customs or deputy collector of customs at the port of export. In the case of shipment to contiguous foreign territory, the carrier shall deliver the spirits for customs inspection at the port of export before transporting the same to the foreign destination. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.49 *Direct delivery for customs inspection.* (a) If the place where the spirits or wines are bottled is located at the port of exportation, the exporter shall deliver the shipment directly for customs inspection and supervision of lading. The drawback entry must be filed with the collector of customs at least six hours prior to the lading of the spirits in order to allow opportunity for customs inspection. The exporter must file one copy of the export bill of lading with the collector of customs and one copy with the district supervisor. The bill of lading must show the exporter as the shipper, the serial numbers of the cases, and the quantity shipped in wine gallons.

(b) *Receipt covering ship's supplies or supplies for aircraft.* If the spirits or wines on which drawback is claimed are for use as ship's supplies or supplies for aircraft, a receipt covering the spirits or wines showing the marks, numbers, and quantity, signed by the master, or an authorized officer of the vessel or steamship company, in the case of ship's supplies, or by an authorized officer of the aircraft or air line company, in the case of supplies for aircraft, will be filed in lieu of an export bill of lading. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.50 *Shipment to port of export.* In the event the place where the spirits or wines are bottled is located elsewhere than at the port of exportation, the exporter shall deliver the shipment either directly for customs inspection and supervision of lading as in the case where spirits or wines are bottled at the port of exportation or to a common carrier for transportation to the port of exportation. If the spirits or wines are delivered to a common carrier for transportation, the exporter shall procure two copies of the bill of lading covering such transportation. In case of exportation through a border port to contiguous foreign territory, the bill of lading shall cover transportation to destination and must show the routing, particularly the carrier which will deliver the shipment for customs inspection at the border. The bill of lading shall also show that the shipment was sent in care of the collector or deputy collector of customs at the border port. The exporter shall immediately forward one copy of the bill of lading direct to the collector of customs at the port of export, and transmit the other copy to the district supervisor of the dis-

trict where the spirits or wines were bottled. The district supervisor will attach his copy of the bill of lading to the copy of the claim and entry, Form 1582, or Form 1582-B, returned by the Government officer at the bottling plant. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.51 *Exporter's agent.* In the case of shipments by carrier to the port of export, the exporter will have his agent represent him in respect to transferring of the shipment from the terminal of the carrier to the dock, arranging ocean transportation and other matters incidental to exportation with benefit of drawback, excepting that such representation is not necessary in the case of shipment on a through bill of lading through a border port for exportation to contiguous foreign territory. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Customs Procedure

§ 176.52 *Customs inspection.* (a) The collector of customs, upon receipt of the drawback entry on Form 1582, or Form 1582-A, will cause the date and hour of receipt to be stamped on each copy of the form and will execute Part 5, the order for inspection and lading. The customs inspector to whom the order is delivered will inspect the cases of spirits or wines. He will examine the contents of such cases as are found broken or tampered with, or which he is led to suspect do not contain the spirits originally packed therein, and will make a special report thereon. The customs inspector will note in his report any deficiency in quantity or discrepancy between the merchandise inspected and that described in the entry. After having complied with the order of inspection, and after the spirits or wines have been duly laden on board the exporting vessel, aircraft, car, or other conveyance, the customs inspector will complete and sign Part 6, his certificate of inspection and lading, on each copy of the form. If the customs inspector has reason to believe that the merchandise is not the same as that originally packed in the cases or discovers any other evidence of fraud, he will detain the merchandise and notify the collector of customs, who will inform the district supervisor of the Alcohol Tax Unit district in which the port is located. The district supervisor will take appropriate action and immediately report the facts to the Commissioner.

(b) *Notation by inspector.* If the spirits or wines are for use as ship's supplies or supplies for aircraft, the customs inspector will also so note that fact on Part 6 of Form 1582, or Part 6 of Form 1582-A. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)



**§ 176.53 Certificate of non-inspection.** Whenever the inspecting officer is unable to certify to the actual inspection and lading of the spirits or wines, he will make his return on Part 7 of Form 1582, or Part 7 of Form 1582-A, stating therein the reasons why the spirits or wines were not inspected by him and laden under his supervision. The officer will, after the vessel, aircraft, car, or other conveyance has cleared, examine the records of the delivering and exporting steamship or transportation lines for the purpose of verifying the particulars stated in the drawback entry, and will make his certificate accordingly. If the records examined show that packages of similar description were laden on the exporting vessel, aircraft, car, or other conveyance for the designated port, the officer will set forth in his certificate, in addition to other data indicated by the form, the date and hour of lading. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

**§ 176.54 Clearance certificate.** After the customs inspector has executed his certificate of inspection or non-inspection, as the case may be, and after receipt of the export or through bill of lading, the collector of customs will execute his certificate on Part 8 of each copy of Form 1582, or Part 8 of Form 1582-A. The collector of customs will retain one copy of the form for his entry record and will transmit the other two copies (one of them the original), fully executed, to the district supervisor of the district from which the bottled spirits or wines were shipped. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Disposition of Claim

**§ 176.55 District supervisor's approval.** The district supervisor will examine the two copies of drawback claim, Form 1582, or Form 1582-A, received from the collector of customs, and compare the same with the copy received from the storekeeper-gauger or designated officer who supervised the bottling operations, and with the Forms 122 and 237 in the case of rectified spirits or wines (rectified and bottled by the same rectifier) or Form 230 in the case of unrectified spirits or wines, or Forms 122, 237, and 230 in the case of rectified spirits or wines bottled by other than the rectifier, previously furnished him, as provided by §§ 176.16 to 176.23, inclusive. The district supervisor will then prepare Form 1600, "Certificate of District Supervisor of Alcohol Tax Unit of Tax-paid Spirits or Wines Bottled Especially for Export," using as a basis therefor the dumping and bottling records, Forms 122, 230, and 237. If the district supervisor is satisfied that the claimant has complied in every respect with the law and regulations, and the claim is valid, and if a good and sufficient bond has been furnished, he will execute his certificate

of approval on each copy of the claim and forward the original to the Commissioner, except as provided by § 176.45. The district supervisor will forward with the claim Form 1600 and a copy of each of the following documents, when required hereunder to support the claim:

(a) Form 122, "Rectifier's Description of Spirits, Wines, or Other Liquors to be Dumped for Rectification, and Return of Gauge";

(b) Form 230, "Description and Gauge of Spirits or Wines for Bottling Without Rectification";

(c) Form 237, "Notice of Completion of Rectification and Return of Rectified Spirits, Wines, or Other Liquors Gauged, Marked and Stamped";

(d) Form 1583, "Certificate of Collector of Customs of Collection of Internal Revenue Tax on Imported Distilled Spirits and Wines."

(Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

**§ 176.56 Allowance in cases of non-inspection.** Where the spirits or wines were not inspected by a customs officer at the port of export, and loaded on the exporting vessel, aircraft, railroad car, motor truck, or other conveyance under his supervision, the claim for drawback may, nevertheless, be allowed provided that the law and regulations were complied with in other respects and the exportation without customs inspection and supervision of lading was not the fault of the exporter or carrier or the agent of either. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

**§ 176.57 Action on claim.** The Commissioner will, upon receipt of the claim and accompanying documents, examine the claim and the records of his office to determine whether the spirits or wines of domestic origin described in the claim have been tax-paid. If the Commissioner finds that such spirits or wines have been duly tax-paid, he will execute a certificate to that effect on Form 646-A, "Certificate of Commissioner of Internal Revenue of Tax-Paid Spirits," or Form 646-B, "Certificate of Commissioner of Internal Revenue of Tax-Paid Wines." If the claim is allowed in whole or in part, the Commissioner will forward it, together with his certificate, Form 646-A, or Form 646-B, and the certificate of the collector of customs, Form 1583, if any, scheduled on Form 1550-A, "Schedule of Claims for Allowance of Drawback on Distilled Spirits and Wines Bottled Especially for Export and Exported," to the Comptroller General of the United States for certification of the amount allowed. If the claim is disallowed, the Commissioner will so notify the claimant and state the reasons therefor. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### Proof of Exportation, Etc.

**§ 176.58 Landing certificate.** Each claimant for drawback on bottled distilled spirits or wines exported must agree in the required bond that he will procure and furnish within six months (or such additional extensions of time as may be granted by the district supervisor or Commissioner), evidence satisfactory to the district supervisor or Commissioner that such distilled spirits or wines have been landed at the designated foreign port or that after shipment the same were lost on land or at sea, outside the jurisdiction of the United States, without fault or negligence on the part of the exporter. Proof of the foreign landing of the spirits or wines shall, in every case, consist of a duly executed landing certificate except as otherwise provided herein. The landing certificate must give such description of the spirits or wines as will readily identify the shipment to which it relates. It will be in substantially the following form:

PORT OF \_\_\_\_\_, 19\_\_\_\_.

I, \_\_\_\_\_, of \_\_\_\_\_, do hereby certify that the merchandise hereinafter described, shipped by \_\_\_\_\_ at the port of \_\_\_\_\_ on board the \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, has been landed at this port from on board the \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Marks and numbers	Number of cases	Name of article	Quantity	
			Wine gallons	Proof gallons <sup>1</sup>

<sup>1</sup>In case of wines, show taxable grade in lieu of proof gallons.

[SEAL] \_\_\_\_\_  
Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.  
[SEAL] \_\_\_\_\_  
(Name)  
(Title)

(a) **Execution of landing certificate.** The landing certificate shall be signed by a revenue officer of the foreign country to which the merchandise is exported, unless it is shown by the exporter that such country has no customs administration, in which case the certificate shall be signed by the consignee or by the vessel's agent at the place of landing and sworn to before a notary public or other officer authorized to administer oaths and having an official seal. The certificate must be filed with the district supervisor with whom the drawback claim was filed within the period indicated in the preceding paragraph. The district supervisor will, upon receipt of a proper landing certificate, enter an appropriate credit in the account kept with the drawback bond.

(b) **One certificate for several shipments.** One landing certificate may cover several consignments made by the same shipper to the same consignee, or to a



general agent, on the same date by the same vessel, aircraft, railroad car, motor truck, or other conveyance, and to the same foreign port, provided each consignment is specifically and separately described in the certificate. A certificate in a foreign language must be accompanied by a sworn translation thereof. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.59 *Evidence of use as supplies on vessels or aircraft.* If the spirits or wines were laden on board a vessel or aircraft for use as ship's supplies or supplies for aircraft, there must be submitted to the district supervisor with whom the claim is filed, within six months (or such additional extensions of time as may be granted by the district supervisor or the Commissioner), an affidavit of the master or other officer of the vessel or aircraft on which the articles were laden, having knowledge of the facts, showing that the spirits have been used on board the vessel, or aircraft and that no portion thereof has been landed in the United States or any of its possessions: *Provided*, That in the case of any shipment, the drawback on which does not exceed \$25, such affidavit will not be required. In the case of vessels of war, such affidavit will not be required. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.60 *Proof of loss after shipment.* When the exporter is unable to procure a landing certificate, or an affidavit of use as supplies on vessels or aircraft, in consequence of loss on land or at sea, he shall file with the district supervisor with whom the entry for exportation was filed, an application for relief, setting forth the extent of the loss and, if possible, the location and manner of shipwreck, railroad wreck, aircraft wreck, or other casualty and the time of its occurrence. Such application must be accompanied by the affidavits of two or more creditable, and disinterested persons as to the loss. If the goods were insured, the exporter shall also file certificates by officers of the insurance companies or board of underwriters that the insurance has been paid, and that to the best of their knowledge or belief, the goods were actually lost on land or at sea. When obtainable, the exporter must furnish affidavits of the master and mate of the vessel, conductor or other official of the railroad, or air line, or operator of the motor truck or other conveyance, detailing the manner and extent of the loss and the time and location of the disaster or other casualty. Such proof shall be furnished to the district supervisor within six months from the date of exportation. The district supervisor will, upon receipt of the required evidence, if satisfied therefrom that the merchandise was lost on land or at sea outside the jurisdiction of the United States and without fault or negligence on the part of the exporter,

enter an appropriate credit in the account kept with the bond. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.61 *Extension of time for submitting proof.* In case the exporter, from causes beyond his control, is unable to furnish required proof of landing or loss on land or at sea, within the time prescribed, he may make application to the district supervisor for an extension of time for production of the evidence. Such application must state specifically the cause of failure to produce the evidence and be verified under oath. The district supervisor may grant one extension of three months and, if necessary, upon a second application an additional three months may be granted, provided the exporter's bond is good and sufficient. (Sec. 3179 (b), I.R.C. and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.62 *Application for relief.* In case of inability to produce the prescribed evidence of landing, application for relief may be made to the district supervisor of the district from which the distilled spirits or wines were shipped. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.63 *Particulars of application.* Such application must be made under oath and must recite the facts connected with the alleged exportation, setting forth the date of shipment, the kind, quantity, and value of the distilled spirits or wines shipped; the name of the consignee; the name of the vessel or aircraft, or description of the railroad car, motor truck, or other conveyance, and the port to which the shipment was made; the date and amount of the bond covering such shipment. The application shall also state in what particular the regulations respecting the proof of landing have not been complied with; the cause of failure to produce such proof; that such failure was not occasioned by any lack of diligence on the part of the applicant, or his agents; and that he is unable to produce any other or better evidence than that submitted with his application. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.64 *Collateral evidence.* Each application shall be supported by such collateral evidence as the exporter is able to submit. The evidence may embrace original or verified copies of letters from consignees advising the shipper of the arrival or sale of the spirits or wines, with such other statements respecting the failure to furnish the prescribed evidence of landing as may be obtained from the consignee or other persons having knowledge thereof. Letters and other documents in a foreign language must be accompanied by sworn

translations and when the letters fail to identify sufficiently the goods, the original sales account must be produced. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.65 *Approval of relief application; credit on bond.* If the district supervisor is satisfied from the evidence presented that the spirits or wines were duly exported from the United States and were landed at the designated foreign port or, for a good and sufficient reason, at some other port outside the jurisdiction of the United States, or were laden as supplies on vessels or aircraft, and that the failure of the applicant to furnish the prescribed proof of landing, or use as supplies on vessels or aircraft, was not occasioned by any lack of diligence on his part or that of his agents, and that the applicant is unable to produce any other or better evidence than that submitted with the application, he will indorse his approval on the application and enter proper credit in the account kept with the drawback bond. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

§ 176.66 *Claim against bond.* If the prescribed landing certificate, or affidavit of use as supplies on vessels or aircraft, is not furnished by the exporter to the district supervisor within the prescribed 6-month period (or such additional extensions of time as may be granted), or if the exporter shall fail to furnish other satisfactory evidence of the foreign landing of the merchandise, or use as supplies on vessels or aircraft, or proof of loss on land or at sea after shipment, as authorized herein, the district supervisor will, in the event the drawback claim has been paid, make written demand upon the principal and surety for repayment to the United States of the full amount of such drawback, plus interest, at the rate of 6 per cent from the time the drawback was paid. If the amount demanded is not promptly paid, a copy of the bond, accompanied by a full report of the facts, will be forwarded to the United States attorney for enforcement of the claim by suit. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)

#### General Bond Provisions

§ 176.67 *Bond procedure.* Drawback bonds, Form 1581, and Form 1581-A, shall be executed, filed, approved, disapproved, superseded, strengthened, and terminated in accordance with the procedure prescribed by Regulations 15 (26 C.F.R., Part 190) in respect to bonds required therein, in so far as such procedure is not inconsistent with these regulations. (Sec. 3179 (b), I.R.C., and Sec. 309 (a), (b), (c), (d) of the Tariff Act of 1930, as amended (19 U.S.C., Sup. V, 1309 (a), (b), (c), (d)).)



*Article VI—Drawback on Distilled Spirits Exported in Distillers' Original Packages*

§ 176.68 *Drawback authorized.* Distilled spirits upon which all taxes have been paid may be exported with the privilege of drawback and in the distillers' original packages, containing not less than 20 wine gallons, upon application of the owner thereof to the collector of customs at any port of entry and after making such entry and complying with other conditions as prescribed by these regulations. (Secs. 2887, as amended, and 3176, I.R.C.)

*Requirements Governing Exportation*

§ 176.69 *Exportation.* An exportation is an act defined by section 176.3 (g) of these regulations, except that shipments of tax-paid distilled spirits in distillers' original packages to the Philippine Islands or to Puerto Rico shall be treated as exportations. There is no authority of law for the shipment of distilled spirits in distillers' original packages, with benefit of drawback, to Alaska, American Samoa, Guam, Hawaii, Kingman's Reef, the Midway Islands, the Virgin Islands, or Wake Island. (Secs. 2887, as amended, 3176, 3341 (c), and 3361 (c), I.R.C.)

§ 176.70 *Application to export.* Any person desiring to export spirits upon which the tax has been paid as provided by law, must at least six hours prior to the time for inspecting, gauging, and lading the packages intended for export, on which he shall desire to claim a drawback of internal revenue taxes, present to the collector of customs for the port of entry from which such exportation is to be made, an application in triplicate on Part 1 of Form 1629, setting forth his intention to export the articles described therein, specifying the whole number of packages, the marks and serial numbers thereon, the kind of spirits as known in commerce, the number of gauge or wine gallons, the number of proof gallons originally contained in each package, and the amount of tax paid thereon, as shown by the marks and stamps; the name, location, and number of the distillery, plant, or warehouse from which the spirits were withdrawn upon payment of tax, and the name of the vessel at which the spirits are to be inspected and gauged, and by which, and the port to which, the spirits are intended to be exported. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.71 *Entry for exportation.* The entry for exportation shall be in triplicate on Part 2 of Form 1629, and shall contain the name of the person applying to export; the name of the distiller; the number and location of the distillery at which the spirits were distilled; the name, number, and location of the distillery or warehouse from which the spirits were withdrawn upon payment of tax; and the name of the vessel by which, and the name of the port to which, the

spirits are to be exported. And the entry shall specify the whole number of packages, the marks and serial numbers thereon, the kind of spirits as known in commerce, the number of gauge or wine gallons and proof gallons; and the amount of tax on such spirits shall be verified by the oath of the owner of the spirits and that the tax has been paid thereon and that they are truly intended to be exported to the port designated therein and are not to be relanded within the limits of the United States. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.72 *Bill of lading.* One bill of lading, duly signed by the master of the vessel, shall be deposited with the collector of customs to be filed in his office with the duplicate entry retained by him. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.73 *Inspection, gauging, and lading.* The lading of such spirits on board the vessel shall be only after the receipt of an order signed by the collector of customs and directed to a customs gauger (inspector) and after each package shall have been distinctly marked or branded by the gauger, "For export from U. S. A.," and "-----, 19-----, from port of -----, -----, to port of -----," (supplying the date of inspection and gauging and the names of the respective ports), and the tax-paid stamps thereon have been scalped and obliterated by the gauger. The packages shall be inspected, gauged, and marked prior to lading by the gauger so designated, in accordance with these regulations. The customs gauger shall make a full return of such inspection and gauging on Form 696, "Customs Gauger's Return of Spirits Regauged for Export," modified to such extent as may be necessary, showing by whom each package of such spirits was distilled; the serial number of the package and by the tax-paid stamp attached thereto, the proof and quantity of such spirits according to the withdrawal gauge marks on each package, and the quantity in proof, wine, and taxable gallons, as per the gauge then made by him. He shall also certify that the spirits are the same kind as shown by the marks on the packages. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.74 *Certificate of customs gauger.* The customs gauger shall certify on Part 4 of Form 1629 the details of the gauge made by him; that each package has been marked or branded, as required; that the tax-paid stamps have been scalped and obliterated; and that the shipment has been laden in his presence on board the vessel named in the application for export. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.75 *Inspection and certificate by customs inspector.* The customs inspector shall in pursuance of the order issued to him for that purpose by the collector of customs in Part 5 of Form 1629,

inspect the articles described in the application, verify the quantity, marks, and description of same, supervise the lading and shipment thereof in accordance with customs procedure, and make proper certification in Part 5 of such form of the facts ascertained by his inspection, and that the packages were duly laden and shipped under his supervision. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.76 *Allowance of drawback.* A drawback shall be allowed upon distilled spirits on which the tax has been paid and exported to foreign countries, when exported, as provided by law and these regulations. The drawback allowed shall include the taxes levied and paid upon the distilled spirits exported, as per last gauge of said spirits prior to exportation, and shall be due and payable only after the proper entries have been made and filed, and all other conditions complied with as required by these regulations, and on filing with the Commissioner of Internal Revenue the proper claim, accompanied by the certificate of the collector of customs at the port of entry where the spirits are entered for export, that such spirits have been received into his custody and the tax-paid stamps thereon scalped and obliterated. (Secs. 2887, as amended, and 3176, I.R.C.)

*Drawback Claim and Customs Procedure*

§ 176.77 *Exporter's application for shipment.* Claim for allowance of drawback of internal revenue taxes on distilled spirits, exported in distillers' original packages containing not less than 20 wine gallons, shall be prepared by the exporter of the spirits on Form 1629, in triplicate. All copies of the form, with the application for shipment, Part 1, duly executed, shall be filed by the exporter with the collector of customs at the port of entry from which the spirits are to be exported. All of the information required, as indicated by the lines of the form and the heading of the columns, and the instructions printed on the form, shall be furnished. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.78 *Orders for inspection, gauging, lading, and shipment.* Upon receipt of Form 1629, with Part 1 executed by the exporter, the collector of customs will execute Part 3, directing the customs gauger (inspector) to inspect, gauge, and mark or brand the packages, obliterate the stamps and render his report in accordance with the instructions therein. The collector of customs will, at the same time, execute Part 5 of Form 1629 to the customs inspector, directing him to superintend the lading and shipment of the articles described for exportation. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.79 *Certificates of customs gauger and inspector.* After each package of spirits has been inspected, gauged, and marked or branded, and the tax-paid stamps thereon have been completely scalped and the unscalped portions obliterated, and the merchandise has been



duly laden and shipped in the presence of the customs gauger and inspector, as required by the respective orders of the collector of customs in Parts 3 and 5 of Form 1629 and by these regulations, the customs gauger will execute his certificate on Part 4, and the customs inspector will execute his certificate on Part 6 of such form. All copies of Form 1629, together with the customs gauger's report on Form 696, with the cut-out portions of the tax-paid stamps attached to the original thereof, will be delivered to the collector of customs. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.80 *Entry for export.* Upon conclusion of the foregoing proceedings, the collector of customs will deliver Form 1629 to the exporter for execution of Part 2, "Entry for Internal Revenue Drawback on Spirits in Distiller's Original Packages." Such entry will cover the merchandise described by the customs gauger and inspector. The exporter's affidavit in respect to such entry in Part 2 will be subscribed and sworn to before the collector of customs or other officer authorized to administer oaths and having an official seal. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.81 *Invoices or bills of purchase.* If the merchandise be exported by any person other than the distiller or warehouseman by whom the tax was paid, the exporter shall file with the entry duplicate invoices, or bills of purchase, as evidence of ownership, the duplicate to be annexed to the duplicate entry, on Form 1629, with the bill of lading, duly signed by the proper representative of the exporting vessel, conveyance, or line, to be retained by the collector of customs. The original invoice or bill of purchase, when the shipment is completed, will be transmitted by the collector of customs, with the original and triplicate entry on Form 1629, and duplicate bond, to the Commissioner of Internal Revenue. (Secs. 2887, as amended, and 3176, I.R.C.)

#### Drawback Bond

§ 176.82 *Execution and filing of bond.* The exporter shall, at the time of the execution of his claim and entry for drawback on Form 1629, file with the collector of customs a drawback bond on Form 1628, in triplicate, to insure the bona fide exportation of spirits on which drawback is claimed, and the procurement and submission of the required evidence of the landing of such spirits at the designated foreign port, or of the loss of such spirits after shipment on land or at sea outside the jurisdiction of the United States, without fault or negligence on the part of the exporter. The penal sum of the bond must be sufficient to cover the amount of drawback for which claim is made. The bond must be furnished with acceptable corporate surety or individual sureties, or secured by the deposit of proper collateral. The original of the bond will be retained by the collector of customs; the duplicate copy will be forwarded to the Commis-

sioner of Internal Revenue; and the triplicate copy will be returned to the exporter. (Secs. 2887, as amended, 3176, and 4041, I.R.C.)

#### Supervision at Port of Export

§ 176.83 *Supervision prior to clearance.* It will be the duty of the collector of customs to see that all necessary precautions are taken to prevent the spirits laden on board the vessel for export with benefit of drawback from being relanded before the vessel clears from the port of shipment. (Sec. 2887, as amended, I.R.C.)

#### Disposition of Claim

§ 176.84 *Certification by collector of customs.* The collector of customs will execute his certificate on Part 8 of Form 1629, showing that the spirits described in the entry were duly received into his custody and the tax-paid stamps thereon scalped and obliterated; that said spirits were duly laden on board the designated vessel or conveyance; and that such vessel or conveyance cleared from the port on the designated date. The collector of customs will then transmit immediately to the Commissioner of Internal Revenue the original and triplicate of Form 1629, "Claim for Internal Revenue Drawback on Distilled Spirits Exported in Distillers' Original Packages and Entry for Exportation Thereof," with the original of the customs gauger's return, Form 696, and the attached cut-out portions of the tax-paid stamps, the duplicate bond, and other documents appertaining to the case. (Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.85 *Action on claim.* The Commissioner of Internal Revenue will, upon receipt of the claim, and entry Form 1629, and accompanying documents, from the collector of customs, examine the claim and the records of his office to determine whether the spirits described in the claim have been tax-paid. If the Commissioner finds that such spirits have been duly tax-paid, he will execute a certificate to that effect on Form 646-C, "Certificate of Commissioner of Internal Revenue of Tax-Paid Spirits." If the claim is allowed, in whole or in part, the Commissioner will forward it, scheduled on Form 1550-B, "Schedule of Claims for Allowance of Drawback on Distilled Spirits Exported in Distillers' Original Packages," together with his certificate, Form 646-C, to the Comptroller General of the United States for certification of the amount allowed. The triplicate copy of the claim, a copy of Form 696, and the duplicate of the drawback bond, will be retained in the files of the Commissioner. If the claim is disallowed, the Commissioner will so notify the claimant and state the reasons therefor. (Secs. 2887, as amended, and 3176, I.R.C.)

#### Evidence of Landing at Foreign Port

§ 176.86 *Evidence of landing or loss after shipment.* Each claimant for draw-

back on distilled spirits exported in distillers' original packages shall procure and furnish within six months (or such additional extensions of time as may be granted by the collector of customs) evidence satisfactory to the collector of customs that such distilled spirits have been landed at the designated foreign port or that after shipment the same were lost on land or at sea, outside the jurisdiction of the United States, without the fault or negligence of the exporter. Proof of the foreign landing of the spirits shall, in every case, consist of a duly executed landing certificate except as otherwise provided herein. The landing certificate must give such description of the spirits as will readily identify the shipment to which it relates. It will be in substantially the following form:

Port of \_\_\_\_\_, 19\_\_\_\_,  
I, \_\_\_\_\_ of \_\_\_\_\_,  
do hereby certify that the merchandise hereinafter described, shipped by \_\_\_\_\_, at the port of \_\_\_\_\_, on board the \_\_\_\_\_ on or about the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, has been landed at this port from on board the \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.  
[SEAL] Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Marks and numbers	Number of packages	Name of article	Quantity	
			Wine gallons	Proof gallons

[SEAL] \_\_\_\_\_,  
(Name)  
\_\_\_\_\_  
(Title)

(Secs. 2887, as amended, and 3176, I.R.C.)  
Other Evidence of Landing or Proof of Loss After Shipment

§ 176.87 *Procedure applicable.* The procedure prescribed by §§ 176.57 (b), 176.59, 176.60, 176.61, 176.62, 176.63, and 176.64, in so far as applicable and not inconsistent with the provisions of this article, shall apply to:

(1) Execution of the landing certificate required in the preceding section and the filing thereof with the collector of customs;

(2) Proof of loss after shipment;

(3) Granting by the collector of customs of extensions of time for submitting proof; and

(4) Collateral evidence of landing.

(Secs. 2887, as amended, and 3176, I.R.C.)

§ 176.88 *Failure to file prescribed evidence; demand for repayment.* If the prescribed landing certificate is not furnished by the exporter to the collector of customs within the prescribed 6-month period (or such extensions of time as may be granted), or if the exporter shall fail to furnish other satisfactory evidence of the foreign landing of the merchandise or proof of loss on land or at sea after



shipment, as prescribed herein, the collector of customs will, in the event the drawback claim has been paid, make written demand upon the principal and surety for repayment to the United States of the full amount of such drawback, plus interest. If the amount demanded is not promptly paid, a copy of the bond, accompanied by a full report of the facts, will be forwarded to the United States attorney for enforcement of the claim by suit. (Secs. 2887, as amended, 3176, and 4041, I.R.C.)

#### Release of Bond

§ 176.89 *Termination of bond.* When the collector of customs has received proper landing certificate or satisfactory collateral evidence of landing, or proof of loss after shipment, as provided herein, and has entered proper credit on the drawback bond, such bond may be canceled by him as to any future liability. (Secs. 2887, as amended, 3176, and 4041, I.R.C.)

#### Claims To Be Numbered

§ 176.90 *Numbering claims.* The drawback claims and relative documents herein prescribed shall be numbered in serial order by the collector of customs, in accordance with established customs procedure. (Sec. 2887, as amended, I.R.C.)

#### Failure to Comply With Law and Regulations

§ 176.91 *Disallowance of claim.* In case of failure of the exporter to comply in all respects with the law and regulations relative to the exportation of distilled spirits with benefit of drawback, the claim for drawback will be disallowed. Drawback will not be allowed for taxes claimed to have been paid on distilled spirits exported in packages not stamped, or upon which the name of the distiller, the district, the date of payment of the tax, and number of proof gallons have not been branded or marked, as required by law and the provisions of the Gauging Manual issued by the Bureau of Internal Revenue of the Treasury Department. (Secs. 2887, as amended, and 3176, I.R.C.)

#### General Bond Provisions

§ 176.92 *Approval and cancellation.* Drawback bonds on Form 1628 shall be approved and canceled by collectors of customs under procedure similar to that provided by customs regulations in the case of bonds required thereunder in so far as such procedure is not in conflict with these regulations. (Secs. 2887, as amended, and 4041, I.R.C.)

[SEAL] GUY T. HELVERING,  
Commissioner.

JOHN L. SULLIVAN,  
Acting Secretary of the Treasury.  
Approved, August 29, 1940.

JOHN L. SULLIVAN,  
Acting Secretary of the Treasury.

[F. R. Doc. 40-3643; Filed, August 30, 1940;  
10:41 a. m.]

[T. D. 5005]

#### PART 192—FERMENTED MALT LIQUORS

##### APPLICATION OF SURETY FOR RELIEF FROM BOND

Section 192.113<sup>1</sup> of Regulations 18 (Part 192, Title 26, Code of Federal Regulations, 1940 Sup.) is amended to read as follows:

§ 192.113 *Application of surety for relief from bond.* A surety on any bond required by these regulations may at any time in writing notify the principal and the district supervisor in whose office the bond is on file that he desires after a date named, which shall be at least 60 days after the date of the notification, to be relieved of liability under said bond. The notice shall be executed in triplicate by the surety, who shall deliver one copy to the principal and the other two to the district supervisor, who will retain one copy and transmit the remaining copy to the Commissioner. If such notice is not thereafter in writing withdrawn, the rights of the principal as supported by said bond shall be terminated on the date named in the notice, and the surety shall be relieved, in the case of a brewer's bond, Form 1566, from liability for fermented liquor produced wholly subsequent to the date named in the notice. This notice may not be given by an agent of the surety unless it is accompanied by a power of attorney, duly executed by the surety, authorizing him to give such notice, or by a verified statement that such power of attorney is on file with the Department.

(This Treasury Decision is prescribed pursuant to the authority conferred by section 3176 of the Internal Revenue Code.)

[SEAL] GUY T. HELVERING,  
Commissioner.

Approved August 27, 1940.

JOHN R. SULLIVAN,  
Acting Secretary of the Treasury.  
[F. R. Doc. 40-3638; Filed, August 29, 1940;  
4:01 p. m.]

#### Notices

##### DEPARTMENT OF THE INTERIOR.

##### Bituminous Coal Division.

[Docket No. 603-FD]

##### APPLICATION OF ARKANSAS - OKLAHOMA SMOKELESS COALS, INC., FOR PROVISIONAL APPROVAL AS A MARKETING AGENCY, AND FOR PROVISIONAL APPROVAL OF MODIFICATION OF MARKETING AGENCY AGREEMENTS

##### NOTICE OF AND ORDER FOR HEARING

Arkansas-Oklahoma Smokeless Coals, Inc., an Arkansas Corporation, having been granted provisional approval as a marketing agency pursuant to Section 12 of the Bituminous Coal Act of 1937, by order of the National Bituminous Coal

Commission dated May 1, 1939, and an application having been filed with the Bituminous Coal Division on August 23, 1940, by said Arkansas - Oklahoma Smokeless Coals, Inc., for provisional approval of certain modifications of its marketing agency agreements;

It is ordered, That a hearing on such matter be held on the 18th day of September, 1940, at 10 o'clock in the forenoon of that day at a hearing room of the Bituminous Coal Division, 734 15th Street, NW., Washington, D. C. On such day the chief of the Records Section in Room 500 will advise as to the room where such hearing will be held.

It is further ordered, That Charles S. Mitchell or any other officer or officers of the Bituminous Coal Division designated by the Director thereof for that purpose shall preside at the hearing in such matter. The officer so designated to preside at such hearing is hereby authorized to conduct said hearing, to administer oaths and affirmations, to examine witnesses, subpoena witnesses, compel their attendance, take evidence, require the production of any books, papers, correspondence, memoranda or other records deemed relevant or material to the inquiry, to continue said hearing from time to time, and to prepare and submit to the Director proposed findings of fact and conclusions and the recommendation of appropriate orders in the premises, and to perform all other duties in connection therewith authorized by law.

Notice of such hearing is hereby given to such Applicant and to any other person who may have an interest in such proceeding. Any person desiring to be heard or to be admitted as a party to such proceeding shall file a notice to that effect with the Bituminous Coal Division on or before September 13, 1940.

The matter concerned herewith is in regard to an application filed by Arkansas-Oklahoma Smokeless Coals, Inc., for provisional approval of certain modifications of its marketing agency agreements, which agreements were heretofore approved by order of the National Bituminous Coal Commission, dated May 1, 1939. Said application requests that the following modifications in its marketing agency agreements be approved:

1. The addition of a clause in the preamble to the sub-agency contract providing that in no event should the sub-agent take title to the coal sold by it pursuant to the terms of the agreement;
2. The addition of a clause in section 2 of the sub-agency contract providing that the sub-agent should not depart from any of the conditions contained in the agreement;
3. The addition of a clause in section 3 (D) of the sub-agency contract prohibiting any producer from spending money for advertising except upon approval of the selling agent;
4. A change in the wording of section 3 (E) of the sub-agency contract restricting the sale of coal by sub-agents to or through farmers' cooperative organizations to such farmers' cooperative organ-

<sup>1</sup> 5 F.R. 1928.



izations as have been duly registered with the Bituminous Coal Division, and setting the maximum commission that may be allowed to such organizations at 25¢ per ton;

5. A change in section 3 (F) of the sub-agency contract providing that in sales by the sub-agent, the selling agent and not the sub-agent, will be shown as the shipper;

6. The addition to section 3 (H) of the sub-agency contract of the wording of section 9 of the Marketing Rules and Regulations, promulgated by the National Bituminous Coal Commission May 25, 1939;

7. Changes in section 6 of the sub-agency contract,

(a) providing for a reduction in the maximum commission permitted to a sub-agent on prepared sizes of coal from 10% to 9% of the f. o. b. mine price;

(b) providing that sub-agents may allow commissions from minimum prices on sales of coal only to persons authorized by the Bituminous Coal Division to receive such commissions and that such commissions shall not exceed the maximum commissions or price allowances prescribed by the Bituminous Coal Division upon such sales;

(c) providing that sub-agents may allow to their purchasers a maximum discount of 2% for cash, and that this 2% be deducted from the subagents' commission;

8. A change in section 7 of the sub-agency contract increasing the selling agents' commission from one cent to two cents per ton.

9. A change in section 9 of the sub-agency contract providing for the agreement by sub-agents not to purchase or sell coal from any producer in District 14, who is not a member of the selling agency;

10. Changes in section 11 of the sub-agency contract,

(a) providing that the penalty for liquidated damages for violation of the sub-agency contract be increased from fifty cents to two dollars per ton; and

(b) adding an additional paragraph to Section 11, providing that the president of the selling agent may at any time suspend or stop shipments of coal by any producer sold by any sub-agent, for any claimed or alleged violation of the provisions of the sub-agency contract: *provided however*, That the sub-agent shall be given five days written notice to appear before a person or persons, selected by the president of the selling agency, upon whose recommendation the president of the selling agency shall suspend or stop any shipment of coal by any producer sold by the sub-agent;

11. Certain changes in the producer-member contract to conform to the

aforesaid changes and modifications in the sub-agency contract.

Dated August 30, 1940.

[SEAL]

H. A. GRAY,  
Director.

[F. R. Doc. 40-3653; Filed, August 30, 1940; 11:26 a. m.]

## DEPARTMENT OF AGRICULTURE.

### Farm Security Administration.

#### DETERMINATION OF THE VALUE OF THE AVERAGE FARM UNIT OF THIRTY ACRES AND MORE IN COUNTIES AND PARISHES IN WHICH LOANS PURSUANT TO TITLE I OF THE BANKHEAD-JONES FARM TENANT ACT ARE TO BE MADE

In accordance with the rules and regulations promulgated by the Secretary of Agriculture on July 23, 1940,<sup>1</sup> no loan shall be made pursuant to Title I of the Bankhead-Jones Farm Tenant Act in an amount exceeding \$12,000 and for the purchase of a farm of greater value than the average farm unit of thirty acres and more in each of the counties and parishes in which the loans are to be made. Such values for all counties and parishes designated for such loans for the fiscal year ending June 30, 1941, in accordance with paragraph 2 of the above regulations, are listed in Exhibit A.

Approved August 24, 1940.

[SEAL]

GEORGE S. MITCHELL,  
Acting Administrator.

#### VALUE OF THE AVERAGE FARM UNIT OF THIRTY ACRES AND MORE IN COUNTIES AND PARISHES IN HIGH LOANS FOR PURCHASE OF FARMS PURSUANT TO THE PROVISIONS OF TITLE I OF THE BANKHEAD-JONES FARM TENANT ACT MAY BE MADE

##### Exhibit A for Region I

##### CONNECTICUT

##### County and Value

Hartford, (1); Litchfield, (1); Tolland, \$7,916; Windham, \$6,940.

##### DELAWARE

Kent, \$5,565; New Castle, (1); Sussex, \$3,595.

##### MAINE

Aroostook, \$8,218; Kennebec, \$3,033; Penobscot, \$3,134; York, \$4,065.

##### MARYLAND

Calvert, \$4,907; Caroline, \$4,210; Charles, \$5,358; Dorchester, \$5,277; Frederick, \$7,186; Howard, \$11,471; Kent, \$11,245; Queen Annes, \$10,525; St. Marys, \$6,611; Talbot, \$11,299; Washington, \$8,305; Worcester, \$3,731.

##### MASSACHUSETTS

Essex, (1); Franklin, \$6,317; Middlesex, (1); Worcester, \$8,883.

<sup>1</sup> In excess of \$12,000.

<sup>2</sup> 5 F.R. 2668.

##### NEW HAMPSHIRE

Grafton, \$4,616; Merrimack, \$4,855; Rockingham, \$5,614.

##### NEW JERSEY

Burlington, \$11,629; Camden, \$11,226; Cumberland, (1); Hunterdon, \$8,641; Middlesex, (1); Salem, \$6,555; Sussex, \$9,148.

##### NEW YORK

Cattaraugus, \$4,957; Cayuga, \$5,289; Chenango, \$4,501; Clinton, \$5,655; Erie, \$8,320; Jefferson, \$5,761; Madison, \$5,959; Onondaga, \$8,305; Ontario, \$6,946; Orleans, \$6,907; Orange, (1); St. Lawrence, \$5,222; Seneca, \$6,281; Steuben, \$4,077; Washington, \$4,832.

##### PENNSYLVANIA

Bedford, \$3,730; Berks, \$7,094; Bradford, \$3,371; Butler, \$5,607; Cambria, \$4,676; Centre, \$5,152; Chester, (1); Columbia, \$4,039; Crawford, \$3,956; Cumberland, \$6,856; Erie, \$6,460; Fayette, \$5,072; Franklin, \$6,354; Greene, \$4,992; Lancaster, \$10,658; Lehigh, \$8,596; Lycoming, \$4,800; Mercer, \$4,465; Mifflin, \$5,560; Montgomery, (1); Montour, \$5,616; Northumberland, \$4,857; Perry, \$3,496; Potter, \$3,478; Snyder, \$3,759; Somerset, \$5,632; Susquehanna, \$4,103; Tioga, \$3,647; Washington, \$6,435; Wayne, \$4,451; Westmoreland, \$6,802; York, \$6,002.

##### RHODE ISLAND

Providence, (1); Washington, \$10,866.

##### VERMONT

Addison, \$6,484; Caledonia, \$4,298; Chittenden, \$7,538; Franklin, \$6,000.

##### MICHIGAN

Alcona, \$3,268; Allegan, \$5,366; Antrim, \$2,674; Berrien, \$8,736; Cass, \$5,932; Clinton, \$6,634; Gratiot, \$6,499; Hillsdale, \$5,148; Huron, \$5,762; Isabella, \$4,439; Kent, \$6,224; Lenawee, \$7,027; Livingston, \$6,099; Osceola, \$3,146; Sanilac, \$4,150; Shiawassee, \$5,799; Tuscola, \$5,082.

##### MINNESOTA

Big Stone, \$9,066; Chippewa, \$10,546; Clay, \$8,187; Fillmore, \$8,528; Freeborn, \$8,709; Goodhue, \$9,082; Grant, \$7,864; Kandiyohi, \$8,973; Lac qui Parle, (1); Lincoln, \$9,025; Lyon, \$11,570; Martin, (\*) ; Murray, \$11,481; Norman, \$7,800; Olmsted, \$9,114; Otter Tail, \$4,871; Pipestone, \$10,659; Polk, 6,827; Pope, \$7,119; Renville, \$11,262; Rock, (1); Roseau, \$3,261; Stevens, \$9,351; Todd, \$5,201; Traverse, \$8,346; Wilkin, \$10,213; Yellow Medicine, \$10,432.

##### WISCONSIN

Barron, \$5,303; Burnett, \$3,038; Chippewa, \$5,759; Dane, \$9,995; Dodge, 10-



556; Fond du Lac, \$10,033; Grant, \$8,458; Green, \$9,517; Iowa, \$9,160; Lafayette, \$8,883; Langlade, \$4,773; Marathon, \$6,189; Monroe, \$5,967; Pierce, \$6,011; Polk, \$4,949; Richland, \$6,511; St. Croix, \$6,194; Sauk, \$7,916; Shawano, \$6,622; Trempealeau, \$6,472; Vernon, \$6,378; Waushara, \$5,281; Winnebago, \$9,289.

## Exhibit A for Region III

## ILLINOIS

## County and Value

Adams, \$10,027; Christian, (°); Clark, \$5,276; Clay, \$3,977; Crawford, \$5,332; Cumberland, \$5,366; Douglas, (°); Edgar, (°); Ford, (°); Franklin, \$2,884; Fulton, (°); Greene, \$10,827; Hancock, \$11,909; Henry, (°); Iroquois, (°); Jackson, \$4,888; Jo Daviess, \$10,919; Johnson, \$2,898; La Salle, (°); Lee, (°); Livingston, (°); Macon, (°); Macoupin, \$8,211; Mason, (°); McDonough, (°); McHenry, (°); McLean, (°); Menard, (°); Mercer, (°); Monroe, \$6,504; Montgomery, \$7,429; Morgan, (°); Ogle, (°); Peoria, (°); Pike, \$9,553; St. Clair, \$11,220; Saline, \$4,625; Schuyler, \$9,468; Shelby, \$9,213; Vermilion, (°); Will, (°); Winnebago, (°).

## INDIANA

Bartholomew, \$9,195; Benton, (°); Carroll, \$11,197; Clark, \$4,832; Clinton, \$11,803; Daviess, \$6,217; De Kalb, \$6,197; Delaware, \$8,397; Elkhart, \$8,137; Fayette, \$10,038; Fountain, \$8,723; Gibson, \$5,721; Hancock, \$10,675; Jasper, \$10,530; Knox, \$9,038; Madison, \$10,260; Montgomery, \$9,505; Noble, \$6,192; Parke, \$6,091; Posey, \$7,051; Rush, (°); Switzerland, \$3,633; Tippecanoe, (°); Wayne, \$11,289; White, (°); Whitley, \$6,455.

## IOWA

Adair, \$11,133; Audubon, (°); Benton, (°); Buchanan, \$9,948; Butler, (°); Cass, (°); Cerro Gordo, (°); Chickasaw, \$8,778; Clarke, \$7,398; Clay, (°); Crawford, (°); Dallas, (°); Davis, \$5,636; Decatur, \$6,328; Delaware, \$11,500; Dickinson, (°); Emmet, (°); Fayette, \$8,965; Floyd, \$11,120; Fremont, (°); Greene, (°); Guthrie, \$10,864; Hancock, (°); Hardin, (°); Harrison, (°); Henry, (°); Howard, \$9,485; Ida, (°); Iowa, \$11,804; Jasper, (°); Jefferson, \$8,759; Jones, (°); Keokuk, \$9,963; Kossuth, (°); Lucas, \$6,482; Marion, \$8,578; Monona, (°); Monroe, \$5,999; Montgomery, (°); Muscatine, (°); Osceola, (°); Palo Alto, (°); Plymouth, (°); Pocahontas, (°); Sac, (°); Taylor, \$10,157; Warren, \$8,800; Washington, (°); Wayne, \$7,674; Winnebago, (°); Wright, (°).

## MISSOURI

Adair, \$4,072; Andrew, \$7,331; Audrain, \$4,870; Barry, \$2,417; Barton, \$4,654; Bates, \$5,106; Boone, \$3,669; Butler, \$1,758; Caldwell, \$5,861; Callaway, \$3,817; Carroll, \$6,774; Cass, \$8,060; Chariton, \$5,943; Crawford, \$3,293; Dade, \$3,276; Daviess, \$5,973; De Kalb, \$5,817;

Dent, \$2,102; Dunklin, \$3,580; Gentry, \$5,228; Grundy, \$4,278; Harrison, \$5,077; Henry, \$4,705; Howard, \$5,028; Howell, \$1,975; Johnson, \$5,816; Knox, \$4,661; Laclede, \$2,607; Lafayette, \$9,430; Lawrence, \$4,053; Lewis, \$4,184; Lincoln, \$4,806; Linn, \$5,285; Livingston, \$6,277; Miller, \$2,822; Mississippi, \$5,032; Monroe, \$3,820; Montgomery, \$4,058; Morgan, \$3,228; New Madrid, \$3,294; Newton, \$3,179; Nodaway, \$8,430; Pemiscot, \$4,284; Perry, \$4,420; Pettis, \$5,467; Pike, \$4,505; Polk, \$3,213; Ralls, \$4,457; Ray, \$6,551; St. Charles, \$7,697; St. Clair, \$4,007; Saline, \$9,011; Scotland, \$4,350; Scott, \$4,515; Shelby, \$4,744; Stoddard, \$2,421; Texas, \$1,943; Webster, \$2,970.

## OHIO

Adams, \$3,436; Allen, \$7,895; Ashland, \$5,849; Auglaize, \$7,552; Belmont, \$4,559; Brown, \$4,248; Butler, \$11,648; Champaign, \$8,883; Clark, (°); Clinton, \$8,616; Columbiana, \$5,627; Darke, \$6,741; Fairfield, \$8,172; Fulton, \$7,433; Gallia, \$2,967; Geauga, \$8,161; Greene, \$10,297; Hancock, \$8,351; Henry, \$10,664; Highland, \$5,747; Holmes, \$6,836; Huron, \$7,059; Knox, \$5,592; Licking, \$6,900; Medina, \$6,994; Mercer, \$7,833; Morgan, \$2,958; Morrow, \$4,855; Muskingum, \$4,722; Paulding, \$10,127; Portage, \$6,846; Preble, \$8,491; Ross, \$7,857; Seneca, \$8,464; Shelby, \$7,544; Trumbull, \$5,866; Union, \$6,620; Washington, \$3,892; Wayne, \$8,308; Wood, \$11,141; Wyandot, \$8,338.

## Exhibit A for Region IV

## KENTUCKY

## County and Value

Adair, \$2,064; Allen, \$1,986; Anderson, \$4,938; Ballard, \$3,251; Barren, \$3,922; Bath, \$6,195; Boone, \$8,065; Bourbon, (°); Boyd, \$6,225; Boyle, \$11,649; Bracken, \$4,939; Breckinridge, \$2,174; Bullitt, \$4,334; Caldwell, \$2,522; Calloway, \$2,447; Campbell, \$7,936; Carlisle, \$2,657; Carroll, \$5,003; Casey, \$1,946; Christian, \$4,685; Clark, (°); Crittenden, \$2,209; Daviess, \$5,563; Fayette, (°); Fleming, \$5,315; Franklin, \$7,072; Fulton, \$5,561; Gallatin, \$5,884; Garrard, \$7,710; Grant, \$5,128; Graves, \$2,416; Greenup, \$2,660; Hancock, \$2,963; Hardin, \$3,402; Harrison, \$8,199; Hart, \$2,869; Henderson, \$6,429; Henry, \$7,060; Hickman, \$2,857; Hopkins, \$2,966; Jefferson, (°); Jessamine, (°); Johnson, \$1,762; Kenton, \$8,689; Knox, \$1,964; Larue, \$3,535; Laurel, \$2,044; Lawrence, \$2,083; Lewis, \$2,905; Lincoln, \$4,826; Livingston, \$2,464; Logan, \$4,182; Lyon, \$2,444; Madison, \$3,071; Marion, \$5,450; Mason, (°); McCracken, \$4,111; McLean, \$3,425; Meade, \$3,047; Mercer, \$8,132; Monroe, \$2,027; Montgomery, \$9,903; Morgan, \$1,685; Nelson, \$5,838; Nicholas, \$7,273; Ohio, \$2,088; Oldham, \$11,576; Owen, \$4,703; Pendleton, \$4,763; Pulaski, \$1,960; Robertson, \$5,647; Scott, \$11,833; Shelby, \$9,788; Simpson, \$4,333; Spencer, \$5,184;

Taylor, \$2,796; Todd, \$4,137; Trigg, \$2,983; Trimble, \$3,709; Union, \$9,011; Warren, \$5,306; Washington, \$4,695; Wayne, \$2,314; Webster, \$3,651; Whitley, \$1,717; Wolfe, \$1,738; Woodford, (°).

## NORTH CAROLINA

Alamance, \$3,007; Alexander, \$2,616; Alleghany, \$3,841; Anson, \$2,525; Ashe, \$2,975; Avery, \$3,246; Beaufort, \$4,749; Bertie, \$3,854; Bladen, \$2,762; Brunswick, \$2,913; Buncombe, \$5,369; Burke, \$3,804; Cabarrus, \$4,101; Caldwell, \$3,694; Camden, \$4,150; Carteret, \$4,589; Caswell, \$3,097; Catawba, \$3,994; Chatham, \$2,234; Cherokee, \$2,053; Chowan, \$5,297; Clay, \$1,703; Cleveland, \$4,150; Columbus, \$3,543; Craven, \$4,187; Cumberland, \$3,191; Currituck, \$4,370; Dare, \$3,272; Davidson, \$4,336; Davie, \$3,565; Duplin, \$3,457; Durham, \$4,321; Edgecombe, \$4,686; Forsyth, \$5,700; Franklin, \$2,874; Gaston, \$4,888; Gates, \$3,620; Graham, \$1,438; Granville, \$3,144; Greene, \$4,485; Guilford, \$5,659; Halifax, \$4,453; Harnett, \$4,309; Haywood, \$5,612; Henderson, \$5,903; Hertford, \$4,319; Hoke, \$3,633; Hyde, \$4,209; Iredell, \$3,628; Jackson, \$2,366; Johnston, \$3,616; Jones, \$4,170; Lee, \$3,638; Lenoir, \$4,461; Lincoln, \$3,517; McDowell, \$3,081; Macon, \$2,108; Madison, \$2,473; Martin, \$4,735; Mecklenburg, \$5,831; Mitchell, \$2,994; Montgomery, \$2,841; Moore, \$3,574; Nash, \$3,803; New Hanover, \$10,230; Northampton, \$3,643; Onslow, \$3,294; Orange, \$2,649; Pamlico, \$5,465; Pasquotank, \$5,069; Pender, \$3,337; Perquimans, \$3,962; Person, \$2,894; Pitt, \$5,720; Polk, \$2,647; Randolph, \$2,665; Richmond, \$3,984; Robeson, \$4,114; Rockingham, \$3,166; Rowan, \$4,678; Rutherford, \$3,007; Sampson, \$3,496; Scotland, \$4,067; Stanly, \$2,792; Stokes, \$2,683; Surry, \$3,340; Swain, \$2,290; Transylvania, \$5,169; Tyrrell, \$3,216; Union, \$2,320; Vance, \$3,787; Wake, \$3,670; Warren, \$2,642; Washington, \$3,975; Watauga, \$3,815; Wayne, \$5,117; Wilkes, \$2,424; Wilson, \$4,660; Yadkin, \$3,431; Yancey, \$3,001.

## TENNESSEE

Anderson, \$3,774; Bedford, \$3,921; Benton, \$1,755; Bledsoe, \$2,447; Brount, \$4,841; Bradley, \$4,032; Campbell, \$4,702; Cannon, \$2,124; Carroll, \$1,939; Carter, \$3,556; Cheatham, \$3,184; Chester, \$1,860; Claiborne, \$4,046; Clay, \$2,085; Cocke, \$3,684; Coffee, \$2,647; Crockett, \$3,128; Cumberland, \$2,704; Davidson, (°); Decatur, \$1,637; De Kalb, \$2,345; Dickson, \$2,186; Dyer, \$4,339; Fayette, \$1,804; Fentress, \$1,696; Franklin, \$3,387; Gibson, \$3,124; Giles, \$3,125; Grainger, \$3,465; Greene, \$4,181; Grundy, \$2,613; Hamblen, \$5,211; Hamilton, \$4,942; Hancock, \$2,751; Hardeman, \$1,847; Hardin, \$2,238; Hawkins, \$3,731; Haywood, \$2,543; Henderson, \$1,583; Henry, \$2,549; Hickman, \$2,413; Houston, \$2,234; Humphreys, \$3,041; Jackson, \$2,279; Jefferson, \$5,188; Johnson, \$4,267; Knox, \$7,002; Lake, \$9,080; Lauderdale, \$3,862;



Lawrence, \$2,419; Lewis, \$2,474; Lincoln, \$3,437; Loudon, \$4,551; McMinn, \$2,750; McNairy, \$1,506; Macon, \$1,838; Madison, \$3,657; Marion, \$3,661; Marshall, \$3,945; Maury, \$5,113; Meigs, \$3,699; Monroe, \$2,714; Montgomery, \$4,276; Moore, \$2,910; Morgan, \$1,717; Obion, \$4,592; Overton, \$1,530; Perry, \$3,206; Pickett, \$1,378; Polk, \$2,858; Putnam, \$2,473; Rhea, \$3,020; Roane, \$3,792; Robertson, \$5,303; Rutherford, \$4,303; Scott, \$1,366; Sequatchie, \$2,848; Sevier, \$2,883; Shelby, \$5,984; Smith, \$3,477; Stewart, \$2,565; Sullivan, \$5,572; Sumner, \$4,594; Tipton, \$2,952; Trousdale, \$4,537; Unicoi, \$3,423; Union, \$4,345; Van Buren, \$1,520; Warren, \$2,148; Washington, \$5,818; Wayne, \$1,831; Weakley, \$2,289; White, \$2,632; Williamson, \$5,474; Wilson, \$3,894.

## VIRGINIA

Accomac, \$5,857; Albemarle, \$9,334; Amelia, \$3,271; Amherst, \$3,870; Appomattox, \$3,616; Augusta, \$9,393; Bedford, \$3,498; Brunswick, \$2,548; Buckingham, \$2,607; Campbell, \$3,061; Caroline, \$3,281; Carroll, \$2,694; Charlotte, \$2,869; Culpeper, \$7,153; Cumberland, \$2,683; Dickenson, \$2,421; Dinwiddie, \$3,376; Essex, \$3,814; Fluvanna, \$2,855; Franklin, \$2,711; Frederick, \$7,202; Giles, \$5,902; Grayson, \$4,148; Greenville, \$3,126; Halifax, \$2,651; Hanover, \$4,548; Henry, \$2,851; Isle of Wight, \$3,293; Lee, \$4,065; Loudoun, \$3,017; Lunenburg, \$2,553; Madison, \$5,419; Mecklenburg, \$2,953; Montgomery, \$5,308; Nansemond, \$4,269; Nelson, \$4,451; Northampton, \$11,170; Nottoway, \$3,463; Patrick, \$2,284; Pittsylvania, \$2,871; Prince Edward, \$2,684; Prince George, \$3,769; Princess Anne, \$6,442; Richmond, \$3,811; Rockbridge, \$5,708; Rockingham, \$8,786; Russell, \$5,459; Scott, \$2,873; Shenandoah, \$7,623; Smyth, \$7,027; Southampton, \$3,765; Surry, \$3,609; Sussex, \$3,614; Tazewell, \$7,903; Washington, \$5,892; Westmoreland, \$4,689; Wise, \$2,758; Wythe, \$9,947.

## WEST VIRGINIA

Barbour, \$3,094; Berkeley, \$8,275; Braxton, \$2,127; Gilmer, \$2,832; Grant, \$3,897; Greenbrier, \$4,269; Hampshire, \$2,941; Hardy, \$3,989; Harrison, \$5,052; Jackson, \$2,953; Jefferson, \$10,962; Lewis, \$4,017; Marshall, \$4,271; Mason, \$4,136; Mineral, \$4,353; Monongalia, \$4,365; Monroe, \$4,004; Nicholas, \$2,179; Pendleton, \$4,484; Pleasants, \$2,652; Pocahontas, \$3,908; Preston, \$3,156; Putnam, \$2,583; Randolph, \$4,296; Ritchie, \$2,481; Roane, \$2,936; Taylor, \$4,135; Tyler, \$2,270; Upshur, \$2,373; Wayne, \$1,861; Wood, \$3,805.

## Exhibit A for Region V

## ALABAMA

## County and Value

Autauga, \$1,963; Barbour, \$1,366; Blount, \$1,715; Bullock, \$1,230; Butler, \$1,935; Calhoun, \$2,149; Chambers,

\$1,658; Cherokee, \$2,243; Chilton, \$1,742; Choctaw, \$1,667; Clarke, \$1,417; Clay, \$1,309; Cleburne, \$1,462; Colbert, \$3,908; Conecuh, \$1,842; Covington, \$1,899; Crenshaw, \$1,480; Cullman, \$1,882; Dale, \$1,870; Dallas, \$2,358; De Kalb, \$1,866; Elmore, \$2,379; Escambia, \$2,672; Etowah, \$2,532; Fayette, \$1,448; Franklin, \$1,738; Geneva, \$2,279; Greene, \$1,943; Hale, \$2,867; Henry, \$2,399; Houston, \$2,482; Jackson, \$2,228; Lamar, \$1,297; Lauderdale, \$2,676; Lawrence, \$2,434; Lee, \$1,574; Limestone, \$3,291; Lowndes, \$1,826; Macon, \$1,964; Madison, \$3,689; Marengo, \$2,395; Marion, \$1,270; Marshall, \$2,472; Monroe, \$2,511; Montgomery, \$4,434; Morgan, \$2,698; Perry, \$2,185; Pickens, \$1,592; Pike, \$1,549; Randolph, \$1,392; Russell, \$1,696; Shelby, \$2,068; Sumter, \$2,186; Talladega, \$2,133; Tallapoosa, \$1,651; Tuscaloosa, \$2,053; Walker, \$1,724; Wilcox, \$3,105.

## FLORIDA

Alachua, \$3,468; Broward, \$3,925; Gadsden, \$3,013; Hardee, \$8,726; Hillsborough, \$10,799; Holmes, \$1,556; Jackson, \$1,964; Jefferson, \$2,052; Levy, \$1,911; Madison, \$1,594; Marion, \$5,728; Palm Beach, \$1,594; Polk, \$2,186; Santa Rosa, \$2,380; Sumter, \$2,716; Suwannee, \$1,749; Union, \$1,905; Washington, \$1,390.

## GEORGIA

Appling, \$2,511; Atkinson, \$2,600; Bacon, \$1,961; Baker, \$1,356; Baldwin, \$2,101; Banks, \$1,585; Barrow, \$1,950; Bartow, \$3,394; Ben Hill, \$3,320; Berrien, \$2,392; Bleckley, \$1,968; Brooks, \$2,494; Bulloch, \$2,446; Burke, \$1,977; Butts, \$1,917; Calhoun, \$1,788; Candler, \$2,406; Carroll, \$2,094; Catoosa, \$2,372; Chattooga, \$2,329; Cherokee, \$1,722; Clarke, \$3,691; Clay, \$2,322; Cobb, \$2,674; Coffee, \$2,835; Colquitt, \$2,871; Columbia, \$2,115; Cook, \$2,933; Coweta, \$2,123; Crisp, \$2,862; Dade, \$1,889; Dawson, \$1,247; Decatur, \$2,312; Dodge, \$1,987; Dooly, \$2,852; Dougherty, \$7,245; Douglas, \$1,703; Early, \$1,765; Elbert, \$2,072; Emanuel, \$2,134; Evans, \$1,885; Fayette, \$1,740; Floyd, \$2,741; Forsyth, \$1,651; Franklin, \$1,888; Fulton, \$3,650; Gilmer, \$1,338; Glascock, \$1,676; Gordon, \$2,649; Grady, \$2,411; Greene, \$1,667; Gwinnett, \$1,750; Habersham, \$2,842; Hall, \$1,967; Hancock, \$1,502; Haralson, \$1,771; Hart, \$1,832; Heard, \$1,562; Henry, \$2,266; Houston, \$4,386; Irwin, \$2,945; Jackson, \$1,908; Jeff Davis, \$2,330; Jefferson, \$2,003; Jenkins, \$2,830; Johnson, \$1,582; Lamar, \$3,459; Lanier, \$2,976; Laurens, \$1,971; Lee, \$2,854; Lincoln, \$1,311; Lowndes, \$3,591; Lumpkin, \$1,257; McDuffie, \$1,514; Macon, \$3,767; Madison, \$2,002; Meriwether, \$2,205; Miller, \$1,668; Mitchell, \$2,266; Monroe, \$2,147; Montgomery, \$3,041; Morgan, \$2,130; Murray, \$2,270; Newton, \$2,394; Oconee, \$2,303; Oglethorpe, \$1,945; Paulding, \$1,532; Peach, \$5,269; Pierce, \$3,009; Pike, \$2,244; Polk, \$2,631; Pulaski, \$2,231; Quitman, \$2,155; Rabun,

\$2,476; Randolph, \$2,575; Rockdale, \$1,758; Schley, \$1,876; Screven, \$2,667; Seminole, \$2,799; Spalding, \$2,606; Stephens, \$1,746; Stewart, \$2,697; Sumter, \$3,928; Taliaferro, \$1,237; Tattnall, \$2,262; Taylor, \$2,096; Telfair, \$2,044; Terrell, \$2,823; Thomas, \$2,791; Tift, \$3,944; Toombs, \$2,000; Treutlen, \$2,257; Troup, \$2,094; Turner, \$2,621; Twiggs, \$1,921; Union, \$1,162; Upson, \$3,326; Walker, \$3,002; Walton, \$2,127; Ware, \$2,929; Warren, \$1,829; Washington, \$2,082; Webster, \$1,928; Wheeler, \$2,371; White, \$1,606; Whitfield, \$2,545; Wilcox, \$2,097; Wilkes, \$1,646; Worth, \$2,114.

## SOUTH CAROLINA

Abbeville, \$1,926; Aiken, \$2,719; Allendale, \$3,175; Anderson, \$3,166; Bamberg, \$2,396; Barnwell, \$2,379; Beaufort, \$9,809; Berkeley, \$3,609; Calhoun, \$3,500; Charleston, \$2,157; Chester, \$2,376; Chesterfield, \$2,396; Clarendon, \$2,308; Colleton, \$2,747; Darlington, \$3,328; Dillon, \$5,150; Dorchester, \$2,616; Edgefield, \$2,533; Fairfield, \$1,945; Florence, \$3,299; Georgetown, \$3,677; Greenville, \$3,723; Greenwood, \$2,716; Hampton, \$2,760; Horry, \$3,316; Jasper, \$2,937; Kershaw, \$2,687; Lancaster, \$2,126; Laurens, \$2,697; Lee, \$3,739; Lexington, \$2,801; McCormick, \$1,652; Marion, \$4,336; Marlboro, \$4,795; Newberry, \$2,918; Oconee, \$1,888; Orangeburg, \$3,529; Pickens, \$2,552; Richland, \$4,823; Saluda, \$2,504; Spartanburg, \$3,484; Sumter, \$3,301; Union, \$1,984; Williamsburg, \$2,920; York, \$2,808.

## Exhibit A for Region VI

## ARKANSAS

## County and Value

Arkansas, \$4,590; Ashley, \$2,400; Baxter, \$1,788; Benton, \$3,024; Boone, \$2,217; Bradley, \$1,493; Calhoun, \$2,028; Carroll, \$2,095; Chicot, \$3,394; Clark, \$1,920; Clay, \$1,924; Cleburne, \$1,357; Cleveland, \$1,190; Conway, \$1,794; Craighead, \$2,542; Crawford, \$1,914; Crittenden, \$6,957; Cross, \$3,150; Dallas, \$1,399; Desha, \$3,169; Drew, \$1,763; Faulkner, \$1,548; Franklin, \$1,503; Fulton, \$1,501; Grant, \$1,502; Greene, \$1,934; Hempstead, \$2,108; Hot Spring, \$1,411; Howard, \$1,506; Independence, \$1,860; Izard, \$1,451; Jackson, \$3,280; Jefferson, \$3,860; Johnson, \$1,539; Lafayette, \$2,681; Lawrence, \$2,165; Lee, \$2,486; Lincoln, \$2,550; Little River, \$1,870; Logan, \$1,882; Lonoke, \$2,979; Madison, \$1,544; Marion, \$1,382; Miller, \$2,939; Mississippi, \$5,430; Monroe, \$2,547; Nevada, \$1,784; Newton, \$980; Ouachita, \$1,827; Perry, \$1,295; Phillips, \$3,230; Pike, \$1,442; Poinsett, \$3,436; Polk, \$1,377; Pope, \$1,884; Prairie, \$3,251; Pulaski, \$5,375; Randolph, \$1,944; St. Francis, \$4,105; Saline, \$1,567; Scott, \$1,538; Searcy, \$1,214; Sebastian, \$1,879; Sevier, \$1,596; Sharp, \$1,435; Stone, \$1,047; Van Buren, \$1,153; Washington, \$2,898; White, \$1,547; Woodruff, \$2,375; Yell, \$1,925.



## LOUISIANA

Acadia, \$6,663; Allen, \$2,632; Ascension, \$4,290; Assumption, (°); Avoyelles, \$3,802; Beauregard, \$1,829; Bienville, \$1,687; Bossier, \$4,340; Caddo, \$5,276; Calcasieu, \$6,007; Caldwell, \$2,173; Cameron, \$4,005; Catahoula, \$3,436; Claiborne, \$1,676; Concordia, (°); De Soto, \$1,707; East Baton Rouge, \$5,352; East Carroll, \$10,645; East Feliciana, \$2,884; Evangeline, \$1,978; Franklin, \$3,738; Grant, \$2,431; Iberia, \$3,843; Iberville, (°); Jackson, \$1,491; Jefferson, (°); Jefferson Davis, \$8,361; Lafayette, \$3,843; La Fourche, \$6,169; La Salle, \$1,560; Lincoln, \$1,786; Livingston, \$2,581; Madison, (°); Morehouse, \$4,875; Natchitoches, \$3,138; Ouachita, \$3,909; Plaquemines, \$6,695; Pointe Coupee, \$5,291; Rapides, \$4,677; Red River, \$3,379; Richland, \$2,864; Sabine, \$1,433; St. Charles, \$8,618; St. Helena, \$1,729; St. James, (°); St. Jno. Baptist, (°); St. Landry, \$2,648; St. Martin, \$2,508; St. Mary, (°); St. Tammany, \$4,487; Tangipahoa, \$3,980; Tensas, (°); Terrebonne, \$7,774; Union, \$1,393; Vermillion, \$4,261; Vernon, \$1,073; Washington, \$1,968; Webster, \$1,906; W. Baton Rouge, (°); West Carroll, \$2,385; West Feliciana, \$5,059; Winn, \$1,514.

## MISSISSIPPI

Adams, \$7,318; Alcorn, \$1,748; Amite, \$1,406; Attala, \$1,488; Benton, \$1,616; Bolivar, \$5,565; Calhoun, \$1,407; Carroll, \$1,913; Chickasaw, \$1,528; Choctaw, \$976; Claiborne, \$2,804; Clarke, \$1,263; Clay, \$3,049; Coahoma, \$9,656; Copiah, \$2,096; Covington, \$1,753; De Soto, \$3,462; Forrest, \$2,879; Franklin, \$1,648; George, \$2,056; Greene, \$1,837; Grenada, \$2,451; Hancock, \$1,943; Harrison, \$4,733; Hinds, \$2,809; Holmes, \$2,672; Humphreys, \$5,269; Issaquena, \$7,362; Itawamba, \$1,378; Jackson, \$2,980; Jasper, \$1,592; Jefferson, \$2,453; Jefferson Davis, \$1,952; Jones, \$2,100; Kemper, \$1,257; Lafayette, \$1,582; Lamar, \$2,134; Lauderdale, \$1,959; Lawrence, \$1,530; Leake, \$1,619; Lee, \$2,252; Leflore, \$5,852; Lincoln, \$1,397; Lowndes, \$2,665; Madison, \$2,913; Marion, \$1,537; Marshall, \$1,597; Monroe, \$2,464; Montgomery, \$1,876; Neshoba, \$1,696; Newton, \$1,730; Noxubee, \$2,294; Oktibbeha, \$2,325; Panola, \$2,617; Pearl River, \$4,937; Perry, \$1,572; Pike, \$1,700; Pontotoc, \$1,558; Prentiss, \$1,473; Quitman, \$4,021; Rankin, \$2,076; Scott, \$1,661; Sharkey, \$6,334; Simpson, \$1,499; Smith, \$1,477; Stone, \$2,067; Sunflower, \$5,158; Tallahatchie, \$4,676; Tate, \$1,572; Tippah, \$1,569; Tishomingo, \$1,393; Tunica, \$7,983; Union, \$1,767; Walthall, \$1,668; Warren, \$5,056; Washington, \$9,689; Wayne, \$1,546; Webster, \$1,465; Wilkinson, \$3,430; Winston, \$1,337; Yalobusha, \$1,647; Yazoo, \$3,467.

## Exhibit A for Region VII

## KANSAS

## County and Value

Allen, \$5,853; Clay, \$9,323; Coffey, \$5,829; Cowley, \$8,521; Douglas, \$8,220; Edwards, (°); Franklin, 6,409; Harvey, (°); Jefferson, \$7,588; Johnson, (°); Labette, \$4,432; Lyon, \$7,453; Marshall, \$11,112; Mitchell, \$10,571; Morris, \$9,493; Nemaha, \$11,146; Neosho, \$4,440; Norton, \$7,048; Osage, \$6,592; Ottawa, \$9,106; Rice, (°); Rocks, \$7,715; Saline, \$11,338; Stafford, (°); Sumner, \$10,950.

## NEBRASKA

Brown, \$6,497; Burt, (°); Cedar, \$11,538; Chase, (°); Cheyenne, \$10,539; Cumming, (°); Dawson, \$11,797; Dixon, \$11,262; Fillmore, \$11,013; Gage, (°); Greeley, \$8,696; Harlan, \$10,815; Howard, \$9,008; Knox, \$8,116; Lincoln, \$10,195; Morrill, \$6,839; Nuckolls, \$10,600; Polk, (°); Red Willow, \$11,593; Saunders, (°); Seward, (°); Sheridan, \$11,948; Washington, (°); Wayne, (°).

## NORTH DAKOTA

Barnes, \$8,334; Bottineau, \$7,661; Bowman, \$6,914; Burleigh, \$6,265; Eddy, \$7,568; Griggs, \$8,322; Hettinger, \$8,634; McKenzie, \$5,381; Mountrail, \$5,218; Pierce, \$7,741; Ramsey, \$7,889; Rolette, \$5,422; Stark, \$8,231; Stutsman, \$6,479; Traill, \$9,978; Ward, \$6,561; Williams, \$5,555.

## SOUTH DAKOTA

Aurora, \$5,822; Brookings, \$7,825; Brown, \$9,859; Butte, \$5,577; Codington, \$6,763; Davison, \$8,695; Day, \$5,630; Hand, \$6,880; Kingsbury, \$9,176; Lyman, \$6,551; Miner, \$6,145; Pennington, \$5,845; Perkins, \$4,212; Spink, \$9,446; Sully, \$7,766; Tripp, \$4,991; Union, \$11,841; Yankton, \$6,694.

## Exhibit A for Region VIII

## OKLAHOMA

## County and Value

Adair, \$1,533; Alfalfa, \$11,241; Atoka, \$1,384; Beckham, \$4,836; Blaine, \$6,562; Bryan, \$2,178; Caddo, \$5,050; Canadian, \$9,635; Carter, \$2,264; Cherokee, \$1,456; Choctaw, \$1,293; Cleveland, \$4,597; Coal, \$1,882; Comanche, \$4,703; Cotton, \$5,052; Craig, \$3,445; Creek, \$2,150; Custer, \$6,189; Delaware, \$2,176; Dewey, \$4,965; Ellis, \$6,587; Garfield, \$10,667; Garvin, \$3,783; Grady, \$4,825; Grant, \$11,311; Greer, \$6,460; Harmon, \$5,737; Harper, \$6,607; Haskell, \$1,426; Hughes, \$2,334; Jackson, \$7,263; Jefferson, \$4,306; Johnston, \$2,640; Kay, \$9,654; Kingfisher, \$8,344; Kiowa, \$7,276; Latimer, \$1,182; LeFlore, \$1,488; Lincoln, \$2,900; Logan, \$5,337; Love, \$2,364; McClain, \$4,044; McCurtain, \$1,260; McIntosh, \$1,870; Major, \$6,173; Marshall, \$2,338; Mayes, \$2,569; Murray, \$3,267; Muskogee, \$2,-

606; Noble, \$6,079; Nowata, \$3,074; Okfuskee, \$2,137; Oklahoma, \$7,764; Okmulgee, \$2,319; Osage, \$7,814; Ottawa, \$3,358; Pawnee, \$3,172; Payne, \$4,156; Pittsburg, \$1,823; Pontotoc, \$2,386; Pottawatomie, \$2,934; Pushmataha, \$962; Roger Mills, \$4,727; Rogers, \$3,664; Seminole, \$1,961; Sequoyah, \$1,555; Stephens, \$3,308; Tillman, \$10,350; Tulsa, \$6,620; Wagoner, \$2,803; Washington, \$3,944; Washita, \$6,650; Woods, \$8,481; Woodward, \$5,994.

## TEXAS

Anderson, \$2,180; Angelina, \$2,424; Atascosa, \$6,484; Austin, \$4,781; Bandera, \$4,021; Bastrop, \$2,991; Baylor, \$9,174; Bee, \$8,011; Bell, \$6,340; Bexar, \$9,207; Blanco, \$7,953; Bosque, \$5,624; Bowie, \$2,831; Brazoria, \$10,402; Brazos, \$4,173; Brown, \$6,412; Burleson, \$3,662; Burnet, \$6,649; Caldwell, \$5,359; Calhoun, \$10,503; Callahan, \$6,703; Cameron, (°); Camp, \$2,052; Cass, \$1,675; Cherokee, \$2,190; Coke, \$8,334; Coleman, \$7,776; Collin, \$5,872; Colorado, \$5,505; Comal, \$8,540; Comanche, \$3,020; Concho, (°); Cooke, \$5,296; Coryell, \$4,934; Crosby, \$9,037; Dallas, (°); Delta, \$3,865; Denton, \$6,212; De Witt, \$5,119; Dickens, \$8,873; Duval, \$6,959; Ellis, \$7,447; El Paso, \$2,948; Erath, \$3,131; Falls, \$4,925; Fannin, \$4,007; Fayette, \$4,299; Fisher, \$6,868; Foard, \$10,103; Fort Bend, \$7,561; Freestone, \$2,307; Frio, \$7,102; Garza, \$10,990; Gillespie, \$8,897; Goliad, \$7,845; Gonzales, \$3,589; Grayson, \$5,640; Grimes, \$2,839; Guadalupe, \$5,417; Hamilton, \$6,054; Hardeman, \$7,938; Harrison, \$1,905; Haskell, \$8,022; Hays, \$5,484; Henderson, \$2,269; Hidalgo, (°); Hill, \$6,327; Hopkins, \$2,060; Houston, \$2,357; Hudspeth, (°); Hunt, \$4,464; Irion, (°); Jackson, \$8,743; Jasper, \$2,446; Jeff Davis, (°); Jefferson, (°); Jim Wells, \$9,196; Johnson, \$5,333; Jones, \$6,298; Karnes, \$5,763; Kaufman, \$4,389; Kendall, \$9,940; Kerr, (°); Kimble, (°); Kleberg, (°); Knox, \$9,346; Lamar, \$3,474; Lampasas, \$6,444; La Salle, \$11,356; Lavaca, \$4,587; Lee, \$2,542; Leon, \$2,684; Liberty, \$3,446; Limestone, \$4,531; Live Oak, \$9,955; Llano, \$11,975; McCulloch, (°); McLennan, \$6,205; Madison, \$1,792; Marion, \$1,446; Mason, (°); Matagorda, \$8,562; Medina, \$8,427; Menard, (°); Milam, \$4,282; Mills, \$4,864; Mitchell, \$8,405; Montgomery, \$1,806; Nacogdoches, \$2,200; Navarro, \$5,660; Newton, \$1,894; Nueces, (°); Orange, \$6,808; Palo Pinto, \$6,435; Panola, \$1,740; Parker, \$3,641; Pecos, (°); Polk, \$2,301; Rains, \$1,637; Red River, \$2,595; Reeves, (°); Refugio, (°); Robertson, \$3,186; Rockwall, \$7,035; Runnels, \$10,158; Sabine, \$1,604; San Augustine, \$1,376; San Jacinto, \$2,181; San Patricio, (°); San Saba, \$8,702; Schleicher, (°); Shelby, \$1,901; Smith, \$2,490; Starr, \$2,434; Tarrant, \$9,574; Taylor, \$6,228; Throckmorton, \$10,196;



Titus, \$1,955; Tom Green (°); Travis, \$7,100; Tyler, \$2,175; Upshur, \$1,758; Van Zandt, \$2,615; Victoria, \$10,162; Walker, \$2,127; Waller, \$4,310; Ward, \$11,278; Washington, \$3,336; Webb, (°); Wharton, \$6,478; Wichita, \$9,291; Wilbarger, (°); Willacy, \$6,868; Williamson, \$8,864; Wilson, \$5,016; Wise, \$3,398; Wood, \$1,955; Young, \$6,070.

#### Exhibit A for Region IX

##### ARIZONA

##### County and Value

Maricopa, (°); Yuma, (°).

##### CALIFORNIA

Butte, (°); Imperial, (°); Kern, (°); Merced, (°); Sacramento, (°); San Bernardino, (°); San Joaquin, (°); Stanislaus, (°); Tehama, (°); Tulare, (°).

##### NEVADA

Churchill, \$8,463; Lyon, \$11,149.

##### UTAH

Box Elder, \$11,112; Millard, \$4,335; Sanpete, \$6,919; Utah, \$9,541.

#### Exhibit A for Region X

##### COLORADO

##### County and Value

Adams, \$11,630; La Plata, \$4,760; Larimer, (°); Logan, \$9,938; Mesa, \$8,890; Rio Grande, (°); Routt, \$5,937; Sedgwick, (°); Weld, \$10,547.

##### MONTANA

Carbon, \$8,423; Cascade, \$11,701; Lake, \$5,933; Pondera, \$11,218; Richland, \$5,806; Stillwater, \$6,874.

##### WYOMING

Goshen, \$8,557; Platte, \$9,228; Washakie, (°).

#### Exhibit A for Region XI

##### IDAHO

##### County and value

Bannock, \$8,731; Bingham, \$8,500; Bonneville, \$10,587; Canyon, \$7,746; Fremont, \$8,194; Gem, \$10,426; Idaho, \$8,846; Jerome, (°); Latah, \$10,906.

##### OREGON

Clackamas, \$8,842; Coos, \$8,450; Deschutes, \$5,724; Jackson, (°); Lane, \$9,009; Lincoln, \$4,392; Linn, \$8,627; Malheur, \$7,893; Marion, (°); Wallowa, \$10,168.

##### WASHINGTON

Clark, \$8,310; Kittitas, \$11,373; Lewis, \$6,815; Okanogan, \$8,876; Pierce, (°); Snohomish, \$11,515; Spokane, \$10,874; Stevens, \$4,580; Walla Walla, (°); Yakima, (°).

#### Exhibit A for Region XII

##### COLORADO

##### County and Value

Bent, \$8,510; Crowley, \$9,188; Elbert, \$6,240; Kit Carson, \$5,567; Otero, \$10,465; Prowers, \$8,175.

##### KANSAS

Finney, (°) Hodgeman, (°); Meade, (°); Thomas, (°); Wallace, \$8,159.

##### OKLAHOMA

Beaver, \$7,005; Texas, \$10,667.

##### NEW MEXICO

Chaves, \$10,170; Colfax, (°); Eddy, \$11,170; Roosevelt, \$6,959; San Miguel, \$4,157.

##### TEXAS

Collingsworth, \$8,412; Dawson, \$6,508; Donley, \$10,310; Floyd, \$9,597; Hale, \$11,660; Hall, \$7,808; Hansford, (°); Lamb, \$9,241; Lipscomb, (°); Lubbock, \$8,496; Lynn, \$8,312; Parmer, (°); Randall, (°); Wheeler, \$6,356.

#### Exhibit A for Territories

##### Territory and Value

Alaska, (°); Hawaii, (°); Puerto Rico, (°).

[F. R. Doc. 40-3645; Filed, August 30, 1940; 11.05 a. m.]

#### Rural Electrification Administration.

[Administrative Order No. 510]

#### ALLOCATION OF FUNDS FOR LOANS

AUGUST 24, 1940.

By virtue of the authority vested in me by the provisions of Section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said Act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project Designation:	Amount
Florida 1014D2 Clay	\$25,000
Michigan 1040C1 Allegan	250,000
North Carolina 1031B1 Halifax	343,000
Ohio 1083C1 Huron	140,000
Oregon 1022A1 Clackamas	66,000
Pennsylvania 1006K1 Indiana	150,000
Texas 1092B1 Bandera	75,000
Wisconsin 1040E1 Barron	84,000

[SEAL]

ROBERT B. CRAIG,  
Deputy Administrator.  
For HARRY SLATTERY,  
Administrator.

[F. R. Doc. 40-3637; Filed, August 29, 1940; 2:59 p. m.]

#### DEPARTMENT OF LABOR.

#### Wage and Hour Division.

NOTICE OF OPPORTUNITY TO PETITION FOR REVIEW OF DETERMINATION IN THE MATTER OF APPLICATION FOR THE EXEMPTION OF THE MANUFACTURING OR PROCESSING OF CLAY PRODUCTS (OTHER THAN POTTERY) AND CONCRETE PRODUCTS FROM THE MAXIMUM HOURS PROVISIONS

Whereas an application was filed by the Vermont Concrete Pipe Corporation and sundry other parties for the partial exemption of the manufacturing or processing of clay products (other than pottery) and concrete products from the maximum hours provisions of the Fair Labor Standards Act of 1938 as indus-

tries of a seasonal nature pursuant to section 7 (b) (3) of the Act and Part 526 of Regulations issued thereunder; and

Whereas the Administrator of the Wage and Hour Division gave notice of a public hearing to be held in Washington, D. C., on August 7, 1939 before Mr. Harold Stein who was authorized to take testimony, hear argument, and determine:

Whether the processing or manufacturing of clay products (other than pottery) or concrete products as defined herein or any subdivisions thereof are industries of a seasonal nature within the meaning of Section 7 (b) (3) of the Act and Part 526 of the Regulations issued thereunder.

The term "processing and manufacturing of concrete products" was defined to mean the removal of materials from the stock pile and the measuring, mixing, moulding, curing of concrete or other operations resulting in building block and tile, brick, cast stone, pipe, posts, vaults, and miscellaneous articles made of aggregates, including sand, gravel, crushed rock, cinders, slag, and burned clay, bound together with cement.

Whereas following such hearing the said Harold Stein duly made his findings of fact and determined as follows:

(1) In the three northern New England states of Maine, Vermont and New Hampshire, concrete pipe is manufactured in open-air plants that produce concrete pipe almost entirely for this region and that produce almost all the concrete pipe that is used in this region; and

(2) The operating season for the concrete pipe plants in this region extends from about April 25 to about December 25; and

(3) The materials used by the industry are available even during the brief period of shut-down; and

(4) The manufacture of concrete pipe in the States of Maine, Vermont, and New Hampshire is not of a seasonal nature within the meaning of section 7 (b) (3) of the Fair Labor Standards Act and Part 526 of the regulations issued thereunder; and

(5) The record fails to show the existence of any definable branch of the concrete products industry outside the States of Maine, Vermont and New Hampshire.

The applications of the concrete pipe manufacturers of Maine, Vermont, and New Hampshire are denied.

All other applications of producers of concrete products are denied without prejudice; and

Whereas said findings and determination were duly filed with the Administrator on August 6, 1940 and are now on file in Room 5144, Department of Labor Building, Washington, D. C., and there available for examination by interested parties.



Now therefore pursuant to the provisions of section 526.7 of the aforesaid Regulations, notice is hereby given that any person aggrieved by the said determination may, within fifteen days after the date this notice appears in the FEDERAL REGISTER, file a petition with the Administrator requesting that he review the action of the said representative upon the record of hearing before the said representative.

Signed at Washington, D. C., this 22nd day of August, 1940.

PHILIP B. FLEMING,  
Administrator.

[F. R. Doc. 40-3646; Filed, August 30, 1940;  
11:17 a. m.]

SUPPLEMENTARY DETERMINATION No. 2, IN MATTER OF APPLICATION FOR EXEMPTION OF DREDGING AND EXCAVATING OF SAND AND GRAVEL FROM SURFACE OR OPEN CUTS FROM THE MAXIMUM HOURS PROVISIONS OF FAIR LABOR STANDARDS ACT OF 1938, PURSUANT TO SECTION 7 (b) (3) OF THE ACT, PART 526 AS AMENDED OF THE REGULATIONS ISSUED THEREUNDER, AND PARAGRAPH (8) OF ORIGINAL DETERMINATION MADE IN MATTER OF THE SAND AND GRAVEL INDUSTRY PURSUANT TO HEARING HELD JUNE 19, 1939.

Whereas the Administrator determined after a public hearing held before Harold Stein, Presiding Officer, on June 19, 1939 that:

1. There is a branch of the sand and gravel industry wherein the plants normally shut down for about six months each year, except for an insubstantial amount of production that may be produced shortly before or shortly after the main production season. This branch is located in the colder and, in general, more northerly parts of the United States; and

3. The plants in the northern branch cease operation annually at a regularly recurring season of the year, except for sales, maintenance, and similar work, because the materials used by the industry are not available for excavation, handling and processing in the form in which they must be excavated, handled, and processed, i. e., as unfrozen sand and gravel, because of climatic factors; and

4. The northern branch of the sand and gravel industry is an industry of a seasonal nature within the meaning of Section 7 (b) (3) of the Act and Part 526 of Regulations issued thereunder; and

Whereas Paragraph (8) of the above Determination provided that it should be without prejudice to a supplementary determination enlarging the scope of the northern branch by the inclusion therein of such plants or groups of plants, if any, as operate in the same manner and for the same reasons as the plants in the northern branch described in paragraphs 1 and 3 above; and

No. 171—4

Whereas Eggeman, Reed & Cleland filed an application with the Wage and Hour Division, United States Department of Labor, on behalf of J. C. O'Connor & Sons, Inc., of Fort Wayne, Indiana, pursuant to Paragraph (8) of the above cited original determination in the matter of the sand and gravel industry, for a supplementary determination enlarging the scope of the northern branch of the sand and gravel industry to include the dredging and excavating of sand and gravel by J. C. O'Connor & Sons, Inc., near Peru, Miami County, Indiana; and

Whereas it appeared from the application filed by Eggeman, Reed & Cleland on behalf of J. C. O'Connor & Sons, Inc., of Fort Wayne, Indiana, that the sand and gravel plant of the aforesaid company in Miami County, Indiana, operates in the same manner and for the same reason as the plants in the northern branch described in paragraphs 1 and 3 of the original determination; and

Whereas, the Administrator caused to be published in the FEDERAL REGISTER on July 27, 1940 (5 F.R. 2675) a notice setting forth the above matters which stated that upon consideration of the facts stated in the said application for supplementary determination the Administrator determined pursuant to § 526.5 (b) (ii), as amended, of the Regulations, that a *prima facie* case had been shown for enlarging the scope of the northern branch of the sand and gravel industry in accordance with Paragraph (8) of the original determination and pursuant to section 7 (b) (3) of the Fair Labor Standards Act of 1938 and Part 526, as amended, of the Regulations issued thereunder to include the sand and gravel plant of J. C. O'Connor & Sons, Inc., in Miami County, Indiana, and which notice stated further that if no objection and request for hearing was received within fifteen days the Administrator would make a finding upon the *prima facie* case shown on the application; and

Whereas, no objection and request for hearing was received by the Administrator within fifteen days following the publication of said notice,

Now therefore pursuant to § 526.5 (b) (ii) of the Regulations, as amended, the Administrator hereby finds upon the *prima facie* case shown in the said application that the sand and gravel plant of J. C. O'Connor & Sons, Inc., in Miami County, Indiana, should be, and it is hereby, included within the northern branch of the sand and gravel industry in accordance with Paragraph (8) of the original determination and pursuant to Section 7 (b) (3) of the Fair Labor Standards Act of 1938 and Part 526, as amended, of the Regulations issued thereunder.

Signed at Washington, D. C., this 22nd day of August, 1940.

PHILIP B. FLEMING,  
Administrator.

[F. R. Doc. 40-3648; Filed, August 30, 1940;  
11:18 a. m.]

IN THE MATTER OF APPLICATION FOR EXEMPTION OF HANDLING, PACKING, SHELLING OR OTHER PROCESSING, OR STORING OF PECANS, FILBERTS, OTHER TREE NUTS, AND PEANUTS FROM THE MAXIMUM HOURS PROVISIONS

#### NOTICE OF HEARING

Whereas applications have been filed by the National Pecan Growers Exchange of Albany, Georgia, the North Pacific Nut Growers Cooperative of Dundee, Oregon, the Macon Peanut and Storage Company of Macon, Georgia, and sundry other parties for exemption from the maximum hours provisions of the Fair Labor Standards Act of 1938, of the handling, packing, shelling or other processing, or storing of pecans, filberts, other tree nuts, and peanuts, as industries of a seasonal nature pursuant to Section 7 (b) (3) of the Act and Part 526 as amended of the regulations issued thereunder; and

Whereas it is deemed advisable, in view of the fact that the above applications present related issues of fact and law, to hold a combined hearing under the provisions of § 526.6 (a) of the regulations, wherein separate opportunity will be given each of the said industries or branches thereof to give testimony, to argue, or to file written statements.

Now therefore notice is hereby given of a public hearing to be held at the Willard Hotel, Washington, D. C., to commence at 10:00 a.m., September 16, 1940, before Harold Stein, an authorized representative of the Administrator, who shall take testimony, hear arguments, and receive written statements, and determine:

Whether the handling, packing, shelling or other processing, or storing of pecans, filberts, other tree nuts, or peanuts, or any subdivisions or combinations thereof are industries of a seasonal nature within the meaning of section 7 (b) (3) of the Act and Part 526 as amended of the regulations issued thereunder, and if so the appropriate limits of such industries.

Any person desiring to appear at the aforesaid hearing may appear on his own behalf or on behalf of any other person or may file a written statement. Notice of intention to appear or written statement in lieu of personal appearance shall be filed with the Administrator at his office in Washington, D. C., prior to 1:00 p.m., September 14, 1940.

All appearances and all written statements shall furnish the following information:

1. The name and address of the appearance or person filing statement.
2. If personal appearance is in a representative capacity, the name and address of the person or persons whom he is representing.
3. If personal appearance, the approximate length of time which presentation will consume.



4. If personal appearance, whether he is appearing in support of or in opposition to application for exemption.

5. A description of the specific operations with respect to which appearance is made or written statement applies.

Evidence will be received on all relevant factors and should include the following:

a. Length of operating season in weeks for each commodity and operation for past several seasons.

b. Length of operating season in weeks in plants operating on more than one commodity and performing more than one operation for past several seasons.

c. Proportion of total volume of all commodities handled, packed or stored which are received for packing or storing during the 14 week period or periods of maximum operations during the past several seasons.

d. In the case of shelling or other processing, reasons for cessation of operations.

Signed at Washington, D. C., this 26th day of August, 1940.

PHILIP B. FLEMING,  
Administrator.

[F. R. Doc. 40-3647; Filed, August 30, 1940;  
11:17 a. m.]

**PRIMA FACIE DETERMINATION IN MATTER OF APPLICATION FOR THE EXEMPTION OF THE STORING OF RAW COTTON IN BALES FROM THE MAXIMUM HOURS PROVISIONS**

Whereas application has been filed by the National Cotton Compress and Cotton Warehouse Association for exemption of the storing of raw cotton in bales from the maximum hours provisions of the Fair Labor Standards Act of 1938, as an industry of a seasonal nature within the meaning of section 7 (b) (3) of the Act and Part 526 as amended of the regulations issued thereunder; and

Whereas it appears from said application and upon further investigation that:

(1) The bulk of the cotton crop matures and is harvested between the first of August and the last of December each year; and

(2) Immediately after the harvest the crop is ginned and the bulk of it moves off the farm through the gin into warehouses and compress-warehouse facilities for storage; and

(3) Warehouses and compress-warehouse facilities engaged in the storing of cotton, received for storage more than 50 per cent of the annual volume in a period or periods amounting in the aggregate to not more than 14 workweeks.

Now therefore upon consideration of the aforesaid facts, the Administrator hereby determines pursuant to § 526.5 (b) (ii) of the regulations that a *prima facie* case has been shown for the granting of an exemption pursuant to section 7 (b) (3) of the Fair Labor Standards Act of 1938 and Part 526 of the

regulations issued thereunder to the storage of cotton in cotton warehouses and compress-warehouse facilities.

In accordance with the procedure established by § 526.5 (b) (ii) of the regulations, the Administrator for fifteen days following the publication of this determination will receive objection to the granting of the exemption and request for hearing from any interested person. Upon receipt of objection and request for hearing, the Administrator will set the application for the hearing before himself or an authorized representative.

If no objection and request for hearing is received within fifteen days, the Administrator will make a finding upon the *prima facie* case.

This application may be examined at Room 5220, U. S. Department of Labor Building, Washington, D. C.

Signed at Washington, D. C., this 26th day of August, 1940.

PHILIP B. FLEMING,  
Administrator.

[F. R. Doc. 40-3649; Filed, August 30, 1940;  
11:18 a. m.]

**FEDERAL COMMUNICATIONS COMMISSION.**

[Docket No. 5492]

**IN RE APPLICATION OF SOUTH CAROLINA BROADCASTING COMPANY INC. (WCSC)**

*Dated September 30, 1938, for construction permit; class of service, broadcast; class of station, broadcast; location, Charleston, South Carolina; operating assignment specified: Frequency, 1360 kc.; power, 1 kw.; hours of operation, unlimited*

[File No. B3-P-2252]

**NOTICE OF HEARING**

You are hereby notified that the Commission has examined the above described application and has designated the matter for further hearing for the following reasons:

1. To determine the nature and effect of any interference to the service of other stations which may be expected to result from the granting of this application and the operation of Station WCSC as proposed therein.

2. To determine the effect which the granting of the application would have upon the service of Station WCSC, particularly with respect to any increase in service area and population which would receive service from WCSC.

3. To determine the service now available in the area which is served by Station WCSC and in the area which would be served by WCSC if operated as proposed.

4. To determine the service or services available in the areas where the services of other stations would be affected by the proposed operation of Station WCSC.

The application involved herein will not be granted by the Commission unless

less the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of section 1.382 (b) of the Commission's Rules of Practice and Procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of section 1.102 of the Commission's Rules of Practice and Procedure.

The applicant's address is as follows:

South Carolina Broadcasting Co.,  
Inc.,  
Radio Station WCSC,  
Francis Marion Hotel,  
Charleston, South Carolina.

Dated at Washington, D. C., August 29, 1940.

By the Commission.

[SEAL] JOHN B. REYNOLDS,  
Acting Secretary.

[F. R. Doc. 40-3650; Filed, August 30, 1940;  
11:24 a. m.]

[Docket No. 5875]

**IN RE APPLICATION OF PIERCE MARINE CORP., (NEW)**

*Dated, March 9, 1940; for construction permit; class of service, public coastal; class of station, coastal harbor; location, Youngstown, N. Y.; operating assignment specified: Frequencies 2182, 2514, 2550, 2582 kcs.; power, 150 watts, emission A3; hours of operation, unlimited time; points of communication, "mobile ship stations"*

[File No. P1-PC-81-A]

**NOTICE OF HEARING**

You are hereby notified that the Commission has examined the above described application and has designated the matter for hearing for the following reasons:

1. To determine the legal, technical, financial and other qualifications of the applicant to construct and operate the station proposed.

2. To determine the nature and extent of other business interests of the applicant and the relationship of such interests to the applicant's proposed service.

3. To determine the need for the service proposed.

(a) To determine the manner in which such service is now being rendered in this area and the adequacy thereof.

4. To determine whether or not interference would result to the service of any existing station or stations from use of the frequency requested.

5. To determine whether the granting of the application would serve public interest, convenience, or necessity.

The application involved herein will not be granted by the Commission unless



the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of Section 1.382 (b) of the Commission's Rules of Practice and Procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of Section 1.102 of the Commission's Rules of Practice and Procedure.

The applicant's address is as follows:

Pierce Marine Corporation,  
Water Street,  
Youngstown, New York.

Dated at Washington, D. C., August 29, 1940.

By the Commission.

[SEAL] JOHN B. REYNOLDS,  
Acting Secretary.

[F. R. Doc. 40-3651; Filed, August 30, 1940;  
11:24 a. m.]

[Docket No. 5898]

IN RE APPLICATION OF CARIBBEAN BROADCASTING ASSOCIATION, INC. (NEW)

Dated, February 19, 1940; for construction permit; class of service, broadcast; class of station, broadcast; location, San Juan, Puerto Rico; operating assignment specified: frequency, 1500 kc.; power, 250 watts; hours of operation unlimited; (requests facilities of WSSJ)

[File No. B-P-2777]

#### NOTICE OF HEARING

You are hereby notified that the Commission has examined the above described application and has designated the matter for hearing for the following reasons:

1. To determine the legal, financial, technical and other qualifications of the applicant to construct and operate the proposed station.

2. To determine the type of program and technical service the applicant proposes to render.

3. To determine whether the public interest, convenience or necessity would be better served by the operation of the station proposed by the applicant than by the station which the Commission has authorized under construction permit to the Puerto Rico Advertising Company, Inc. (WSSJ).

4. To determine whether the operation of the proposed local (Class IV) station in the same city where the applicant is the licensee of an existing regional (Class III) station would serve public interest, convenience or necessity.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a

record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of Section 1.382 (b) of the Commission's Rules of Practice and Procedure. Persons other than the applicant who desire to be heard must file a petition to intervene in accordance with the provisions of Section 1.102 of the Commission's Rules of Practice and Procedure.

The applicant's address is as follows:

Caribbean Broadcasting Association,  
Inc.,  
59 Brau,  
San Juan, Puerto Rico.

Dated at Washington, D. C., August 29, 1940.

By the Commission.

[SEAL] JOHN B. REYNOLDS,  
Acting Secretary.

[F. R. Doc. 40-3652; Filed, August 30, 1940;  
11:24 a. m.]

#### FEDERAL SECURITY AGENCY.

##### Social Security Board.

#### CERTIFICATION TO THE UNEMPLOYMENT COMPENSATION COMMISSION OF THE STATE OF VIRGINIA

The Unemployment Compensation Commission of the State of Virginia having duly submitted to the Social Security Board, pursuant to the provisions of section 1602 (b) (3) of the Internal Revenue Code, as amended, the Virginia unemployment compensation law; and

The Social Security Board having considered the provisions of said law to determine rates of contributions permitted under said law which are reduced rates as defined in section 1602 (c) (8) of the Internal Revenue Code, and to determine whether such reduced rates are allowable under said law under conditions fulfilling the requirements of section 1602 of the Internal Revenue Code;

The Board hereby finds that:

(1) Said law provides for a pooled fund as defined in section 1602 (c) (2) of the Internal Revenue Code; and

(2) The standard rate of contributions to such pooled fund is 2.7 per centum, except that for any year with respect to which the third subparagraph of section 7 (c) (6) of said law (as amended by Laws 1940, ch. 224) is operative, the standard rate of contributions to such pooled fund for such year is either 2.6 per centum, 2.5 per centum, or 2.4 per centum as fixed by said third subparagraph of section 7 (c) (6) of said law; and

(3) Only such rates of contributions to such pooled fund for any year as are lower than the standard rate of contributions to such pooled fund for such

year, are reduced rates of contributions as defined in section 1602 (c) (8) of the Internal Revenue Code; and

(4) Such reduced rates of contributions under said law to such pooled fund are allowable only in accordance with the provisions of section 1602 (a) (1) of the Internal Revenue Code.

Pursuant to the provisions of section 1602 (b) (3) of the Internal Revenue Code, the Board hereby directs that the foregoing findings be certified to the Unemployment Compensation Commission of the State of Virginia.

[SEAL] SOCIAL SECURITY BOARD,  
By A. J. ALTMAYER,  
Chairman.

Approved August 23, 1940.

PAUL V. McNUTT,  
Administrator.

AUGUST 28, 1940.

[F. R. Doc. 40-3641; Filed, August 30, 1940;  
10:12 a. m.]

#### CERTIFICATION TO THE VERMONT UNEMPLOYMENT COMPENSATION COMMISSION

The Vermont Unemployment Compensation Commission having duly submitted to the Social Security Board, pursuant to the provisions of section 1602 (b) (3) of the Internal Revenue Code, the Vermont unemployment compensation law; and

The Social Security Board having considered the provisions of said law to determine whether or not reduced rates of contributions are allowable thereunder under conditions fulfilling the requirements of section 1602 of the Internal Revenue Code.

The Board hereby finds that:

(1) Said law provides for the maintenance of reserve accounts as defined in section 1602 (c) (1) of the Internal Revenue Code; and

(2) Reduced rates of contributions to such reserve accounts are allowable under such law only in accordance with the provisions of section 1602 (a) (3) of the Internal Revenue Code.

Pursuant to the provisions of section 1602 (b) (3) of the Internal Revenue Code, the Board hereby directs that the foregoing findings be certified to the Vermont Unemployment Compensation Commission: *Provided, however*, That said findings shall not be construed to be applicable with respect to the provision of section 1602 (a) (3) of the Internal Revenue Code, as amended, effective January 1, 1942.

[SEAL] SOCIAL SECURITY BOARD,  
By A. J. ALTMAYER,  
Chairman.

Approved:

PAUL V. McNUTT,  
Administrator.

AUGUST 28, 1940.

[F. R. Doc. 40-3642; Filed, August 30, 1940;  
10:12 a. m.]



## SECURITIES AND EXCHANGE COMMISSION.

[File No. 70-146]

## IN THE MATTER OF SOUTHWESTERN DEVELOPMENT COMPANY

NOTICE REGARDING FILING SUBJECT TO  
RULE U-8

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 29th day of August, A. D. 1940.

Notice is hereby given that an application and a declaration have been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by the above-named party; and

Notice is further given that any interested person may, not later than September 16, 1940 at 4:30 p. m., E. S. T., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request and the nature of his interest, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter such application and declaration, as filed or as amended, may become effective or may be granted, as provided in Rule U-8 of the Rules and Regulations promulgated pursuant to said Act. Any such request should be addressed: Secretary, Securities and Exchange Commission, Washington, D. C.

All interested persons are referred to said application and declaration which are on file in the office of said Commission, for a statement of the transactions therein proposed, which are summarized below:

Southwestern Development Company, a registered holding company and subsidiary of The Mission Oil Company, a registered holding company, proposes to acquire, at face value, not in excess of \$1,100,000 principal amount of 6% Debentures due 1946 to be issued by Natural Gas Pipeline Company; the debentures are being offered by the issuing company

to its present stockholders in proportion to their stockholdings. Southwestern Development Company also proposes to acquire with each \$1,000 principal amount purchase of such debentures, without additional cost, a Stock Subscription Warrant entitling it, as purchaser, to subscribe for and purchase 200 shares of the capital stock of said Natural Gas Pipeline Company at a price of \$2 per share subject to certain provisions set forth in the Stock Warrant.

Southwestern Development Company also proposes to issue and sell to Guaranty Trust Company of New York its 3% promissory note, or notes, payable July 1, 1945, in an aggregate principal amount sufficient to cover the full purchase price (not to exceed \$1,100,000) of such debentures; such notes are to be issued under the terms of an amended Loan Agreement with said Guaranty Trust Company of New York which provides that Southwestern Development Company shall have the right to pay the note, or notes, or any portion thereof, before maturity without premium or penalty, and further provides for a reduction of interest if payment is made within two years.

Southwestern Development Company has designated Sections 7 and 10 of said Act as applicable to the proposed transactions.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR,  
Secretary.[F. R. Doc. 40-3654; Filed, August 30, 1940;  
11:44 a. m.]

[File No. 70-147]

IN THE MATTER OF LAKESIDE LIGHT AND  
POWER COMPANYNOTICE REGARDING FILING SUBJECT TO  
RULE U-8

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 29th day of August, A. D. 1940.

Notice is hereby given that an application has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by the above named party; and

Notice is further given that any interested person may, not later than September 15, 1940, at 4:30 P. M., E. S. T., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request and the nature of his interest, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter such application, as filed or as amended, may become effective or may be granted, as provided in Rule U-8 of the Rules and Regulations promulgated pursuant to said Act. Any such request should be addressed: Secretary, Securities and Exchange Commission, Washington, D. C.

All interested persons are referred to said application, which is on file in the office of said Commission, for a statement of the transactions therein proposed, which are summarized below:

The proposed transaction comprises the sale by said party to Union Electric Company of Missouri of all of said party's property in payment pro tanto of the indebtedness owing by said party to Union Electric Company of Missouri. The last mentioned company will assume all of the other liabilities of said party and all of the expenses in connection with the proposed transaction. Said party will be dissolved after the consummation of the proposed transaction. The application states that as of June 30, 1940 the gross assets of said party amounted to \$124,069.33 (less organization expense of \$233.90) and the above mentioned indebtedness and other liabilities amounted to \$95,985.73 and \$30,683.60, respectively.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR,  
Secretary.[F. R. Doc. 40-3655; Filed, August 30, 1940;  
11:44 a. m.]